WIGAN AND LEIGH HOSPICE

England & Wales · Charity number 513400

Details

Status	Registered
Legal form	Charitable company
Company number	01677155
Registered	1982-12-10
Register	View on the Charity Commission register

Contact

Address	Wigan & Leigh Hospice Kildare Street Hindley Wigan WN2 3HZ
Phone	01942525566
Email	enquiries@wlh.org.uk
Website	www.wlh.org.uk

Activities

Objects: TO PROMOTE THE RELIEF OF ILLNESS AND SUFFERING IN SUCH CHARITABLE WAYS AS THE ASSOCIATION SHALL FROM TIME TO TIME THINK FIT, AND IN PARTICULAR IN THE METROPOLITAN COUNTY OF GREATER MANCHESTER THE COUNTIES OF MERSEYSIDE LANCASHIRE AND CHESHIRE AND ADJACENT AREAS.

Activities: The Charity provides specialist palliative care services to enhance the quality of life of individuals living with a life threatening, incurable illness. Advice and support is also offered to carers during the illness of the patient and in bereavement. The Charity aims to provide evidence based palliative care education both in house and through out reach educational programmes.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Elderly/old People, People With Disabilities, The General Public/mankind

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Geography

- **Area of benefit:** SEE OBJECTS
- Wigan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£7,236,980	£7,044,906	£10,497,606	119
2024-03-31	£6,401,279	£6,420,731	£10,262,683	111
2023-03-31	£5,265,836	£5,951,420	£10,133,834	109
2022-03-31	£6,091,430	£5,448,054	£10,912,287	120
2021-03-31	£5,965,117	£5,174,231	£10,216,587	121

Trustees

Name	Role	Appointed
Dr Sheila Fisher	Chair	2020-11-18
Christopher Hopkinson		2023-11-30
Deirdre O'Brien		2025-05-22
Donna Whittaker		2021-12-08
Geoffrey Madden		2025-05-22
June Christine Law		2017-09-12
Kathryn Marie Hart		2023-11-30
Kerrie Ainscough		2024-04-24
Paul Francis Carroll		2017-09-12
Rev Stephen Greenhalgh		2021-12-08
Sharon Bruton		2021-12-08
Zoe Graham		2025-05-22

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WIGAN AND LEIGH HOSPICE

England & Wales - Charity number 513400

Accounts

Charity registration number 513400 (England and Wales)

Company registration number 01677155

WIGAN AND LEIGH HOSPICE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025



WIGAN AND LEIGH HOSPICE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	P F Carroll	
	D Whittaker	
	S Greenhalgh	
	S Bruton	
	J C Law	
	M Hart	
	C P Hopkinson	
	J D Gammack	
	Dr S E Fisher	
	K Ainscough	(Appointed 24 April 2024)
Secretary	C Cooke	
Executive team	J Carby	Chief Executive
	V McLoughlin	Clinical Director
	Dr A Murray	Medical Director
	C Cooke	Director of Business Development
	S Brooks	Director of People and Operations
Charity number (England and Wales)	513400	
Company number	01677155	
Registered office	Kildare Street Hindley Wigan Lancashire England WN23HZ	
Auditor	Xeinadin Audit Limited Citygate Longridge Road Preston Lancashire PR2 5BQ	
Solicitors	Platt & Fishwick The Old Bank 47 King Street Wigan England WN1 1DB	
Investment advisors	Quilter Cheviot 4th Floor, The Pinnacle 73 King Street Manchester M2 4NG	

WIGAN AND LEIGH HOSPICE

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WIGAN AND LEIGH HOSPICE

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chair's Introduction

The past 12 months have seen Wigan & Leigh Hospice build on the successes of our previous financial year and continue to develop our income streams in order to protect the vital services we provide to the people of Wigan & Leigh.

Once again, we have managed to overcome a predicted deficit budget, thanks to the generosity and commitment of the people of this borough, who have continued to do all they can to ensure the hospice has the funds it needs.

By holding bake sales, jumping out of planes, playing our lottery or shopping in our charity shops, our supporters are providing the funding we need to deliver hospice services in this borough. Seeing this commitment and pride in the community is truly heartwarming and on behalf of everyone on Team Hospice, I would like to extend my thanks to them.

We have also been lucky this year to receive some additional one-off funding from our statutory funders. Greater Manchester Integrated Care Board agreed one-off funding for core costs, to help us with some of our financial challenges and we also received the first of two instalments of capital funding from the Department of Health and Social Care, which has enabled us to do some much needed work to our hospice building.

However, while very welcome, this one-off funding is only a sticking plaster to our financial challenges, providing temporary relief but not a long term solution. Our most valuable asset and largest expense is our staff team, accounting for almost three quarters of our running costs, and we therefore need long term, sustainable funding, to ensure we can continue to deliver our services.

The services we provide here at Wigan & Leigh Hospice are truly outstanding, and I am so proud to be chairing an organisation which does so much to support its community.

Often, when people think of the hospice, they think of the building and its beautiful gardens, but it is so much more than that. We work in every part of this community, supporting patients and their families at home, or usual place of residence to make sure they can live well for as long as possible in the place of their choosing.

We also work closely with local care homes, prisons, drug and alcohol services and carers services, to ensure the teams working there have the training and support to be able to recognise palliative care needs and support people in their care.

Our Wigan Healthier Partnership Integrated Specialist Palliative care Active Response (known as WHISPAR) provides anyone needing palliative care in this borough with a single point of access to these services. A team made up of representatives from the Hospice, District Nurses and other providers, meet daily, seven days per week, to assess referrals and determine the best package of care and support for each patient.

The combination of all of these services means we are able to provide the right care, to the right people at the right time. As a retired doctor myself, I know how important it is to deliver patient-centred care, and this is something we do so well at the hospice.

This approach also helps to reduce unnecessary hospital admissions for the people we support, which is better for them, better for their loved ones and better for the NHS.

I sincerely hope the value hospices offer to palliative and end of life care will be properly recognised in future funding decisions by this Government. Hospices are such an important part of the care sector, that they deserve fairer funding. There is no other area of healthcare that depends so heavily on voluntary income for its survival, so why should end of life care be different?

This community really is special – giving time, money and services to make this hospice a success. Our army of wonderful volunteers do so much for the hospice, working tirelessly in our shops, working in the hospice building, fundraising and providing support in the community. The commitment they show to this organisation is truly inspiring and makes me so proud to be part of Team Hospice.

Despite the ongoing challenges we face, I am proud of what we have achieved this year and I'm inspired by the drive and determination I see from this team every single day. We know we will continue to face financial challenges, but knowing we have this community supporting us makes a real difference.

Thank you to everyone who has supported us this year.

Best wishes

.....

Dr Sheila Fisher
Chair of Trustees

Date: 23/10/25

WIGAN AND LEIGH HOSPICE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

Objectives and activities
The principal objectives of the charity during the year under review were to promote the relief of suffering in terminal illness by providing direct patient care in inpatient and community settings and indirectly through the provision of advice, education and training to health and social care professionals. These objectives are achieved by the provision of the following services:-

- Inpatient facilities
- Community Nurse Specialist team
- 'Hospice in your Home' community team
- Medical and Nurse-led outpatient clinics
- Wellbeing Services including counselling & complementary therapies
- Bereavement support
- Wigan Borough Palliative and End of Life Learning Hub
- 24-hour Telephone Advice Line for primary and secondary care services
- WHISPAR Single Point of Access.

Further support is given to patients, their families and carers in the areas of: -

- Physiotherapy
- Occupational therapy
- Speech & Language therapy
- Dietitian

The mission, vision statement and values of the Hospice as approved by the Board are as follows:

Mission statement
To promote and provide outstanding care, specialist support and information for people experiencing and affected by life-limiting illness, dying and bereavement.

Vision statement
For everyone to have the care information & support they need when facing or affected by a life-limiting illness.

Hospice values
Compassion, Accessibility, Respect, Excellence.

Voluntary help
The trustees are very grateful to all volunteers who have helped by staffing the shops, carrying out fundraising initiatives, working in the Hospice and various other activities. The public continue to be extremely generous in continuing to support fundraising events and through donations made to the Hospice. The accounting treatment of voluntary help and donations of gifts in kind is set out on page 20 in the accounting policies. It is estimated that the value of volunteer help in the period was £982,432 (2024: £828,000).

Strategic report
The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

Achievements and performance

Significant activities and achievements against objectives

In 2024-25 Wigan & Leigh Hospice supported 1,419 patients (2023-24: 1,338).

The following has been achieved during the year:

- The hospice received 128 responses to its service user survey between April 2024 and March 2025. The outcomes were:
    - 100% responded "Definitely" or "Likely" they would recommend the hospice to other people.
    - 100% "Strongly Agreed" or "Agreed" they were treated in a sensitive way and with dignity.
    - 98% "Strongly Agreed" or "Agreed" that they were involved enough in decisions made.
    - 98% "Strongly Agreed" or "Agreed" that the information provided was clear and helpful.
    - 99% "Strongly Agreed" or "Agreed" that the staff were caring.
- The hospice's education team has worked with homeless services and drug and alcohol teams to ensure those experiencing homelessness or addiction have better access to palliative care services when they need it
- A new role-specific induction and competency framework has been developed for nursing staff on the Inpatient Unit.
- Several staff – both clinical and non-clinical have completed training and apprenticeship programmes, supporting their continued development and building the skills base within the hospice
- New bereavement groups have been established, including a new child bereavement service, which has been developed in partnership with Child Bereavement UK
- A new community consultant post has been created to provide better consistency of care between the hospice, hospital and community.
- Student placements have been provided for nursing, medical and paramedic students – helping to ensure those coming into clinical services have a strong understanding of palliative and end of life care.
- Hospice Nurse Specialists are working alongside professionals in specialist areas such as renal and liver disease, to improve access to palliative and end of life care.
- All clinical services are receiving resilience-based clinical supervision in order to support their health and wellbeing.
- Volunteer training uptake has been improved, with new training package developed for retail volunteers.
- The refurbishment of the hospice's Golborne shop has been carried out, which has increased income in that shop. Further shop refurbishments are planned for the coming year.
- The hospice won the Wigan Borough Business Awards Charity of the Year in 2024.
- The hospice has supported Hospice UK's work to lobby government for a fairer funding model for hospices. This included a trip to parliament with other members of Greater Manchester Hospices Provider Collaborative.
- The lottery price increase has significantly increased overall income from lottery and the surplus it generates for the hospice.

- Fundraising income has continued to increase thanks to a lot of hard work from the team and the commitment of hospice supporters.

- The hospice took part in the Hospice UK Legacy Campaign, encouraging people to consider leaving a gift in their will to their local hospice. Uptake of the hospice's Supporter Will Scheme has increased during the year, with many people pledging to leave a gift in their will to the hospice.

Governance framework
As part of the review of the leadership of the hospice, a new governance framework has been developed to ensure the board is able to effectively oversee the overall direction and governance of the organisation.

The Board meets a minimum of four times a year. Members of the Executive Team also attend the board meetings. The three committees, detailed below, are a key means for board governance, with four trustees as members and a quorum of two trustees.

Each committee meets quarterly, is chaired by a trustee and supported by members of the Executive Team and managers as required. The committees report to the board by means of shared representation, summary and chairperson's reports. The purpose of the advisory groups is to implement the organisational strategic objectives and report to the committees. They are attended by hospice staff and chaired by the relevant Executive Team member.

Role and purpose of the committees

Clinical risk and performance committee
- To provide assurance that the hospice is enabled to identify and learn from the views of service users, patient safety incidents, concerns, and complaints
- To provide assurance that the clinical teams implement up to date guidelines and alerts
- To provide assurance that clinical services evidence high quality, effective care
- To provide assurance that clinical services are effectively identifying and managing risks directly affecting patients
- To provide assurance that the clinical teams operate according to regulatory requirements

Business committee
- The Committee is responsible for ensuring there is due diligence over the financial affairs of the hospice to support effective financial governance and compliance
- The Committee has authority on behalf of the board for all financial decisions except for those powers which state that the approval of the full board is required.
- To provide assurance that the departments within the business directorate operate according to regulatory requirements
- To review the annual budget including capital expenditure plan and make recommendations to the board
- To recommend the staff annual pay award to the board
- To monitor and review actual financial performance against budget, highlighting any major variances to the board
- To consider and authorise requests for expenditure over £50,000 not included in the approved capital budget
- To review and monitor the adequacy of hospice free reserves and other assets in the context of income and expenditure, service delivery and the hospice reserves policy
- To provide assurances to the board that resources are being deployed and managed optimally to deliver current and future service needs
- To review annually the reserves and investment policy and make recommendations to the board for their adoption
- To monitor and review the performance of the investment portfolio

- To authorise the investment in or sale of cash or equity-based investments in line with the reserves and investment policy
- To review the Trustees Annual Report and Annual Financial Statements and make recommendations to the board for their adoption
- To review the annual auditors' letter, responses from management and proposed actions
- To make recommendations to the board regarding the appointment of auditors
- To approve hospice banking arrangements and oversee the process for the appointment of new bankers
- To review and approve the hospice financial policies as and when required to ensure effective financial governance

Operations committee

- To provide assurance of delivery on workforce strategic objectives
- To provide assurance of delivery on health and safety requirements
- To provide assurance of information governance & digital strategic objectives
- To provide assurance of delivery on premises development & maintenance

Financial review

Income generation

In 2024-25 Wigan & Leigh Hospice generated £3,597,268 (2023-24: £3,477,987) thanks to the generous support of its donors. This is an increase of £119,281 on the previous year and came from donations, legacies, lottery and retail.

Retail income has stabilised, following a significant uplift during the previous financial year. In 2024-25 Wigan & Leigh Hospice's charity shops generated £1,034,878 (2023-24: £1,067,859). This is thanks to the hard work of the volunteer-led shop teams, supported by the retail staff.

Donations from individuals to the hospice increased from the previous year £ 528,923 (2023-24: £487,947) due to continued development of the hospice's individual giving function. Legacy donations reduced this year, returning to normal expected levels after an unusually high level of donation in 2023-4 due to a single very large legacy gift £385,728 (2023-24: £661,483). The hospice has been focusing on securing future legacies through the development of its Supporter Will Scheme and taking part in the Hospice UK legacy campaign in 2025, encouraging people to consider leaving a gift in their will to the hospice.

There has been a significant increase in income from fundraising events and corporate donations, thanks to the continued work of the fundraising team and local supporters with £790,795 generated (2023-24: £596,279). Corporate donors have continued to provide both cash and in kind support to the hospice and the events programme has expanded throughout the year, providing more opportunities for support.

The lottery price increase, which came into effect in April 2024 has increased income from the lottery to £856,773 (2023-24: £664,259) and the surplus generated through the lottery has increased by an even bigger margin – making sure more income than ever is going to patient care.

Charitable income generated a surplus of £2,532,822 (2023-24: £2,423,747) which is used to fund the costs of the Hospice. This is an increase on the prior year and is thanks to the hard work and commitment shown by the staff, volunteers and supporters.

NHS Greater Manchester Integrated Care provided £3,144,163 in funding in 2024-25 (2023-24: £2,606,166). This included one-off funding of £474,000 to help the hospice with immediate financial challenges, as well as the recurrent funding for Hospice in your Home services, Hospice Nurse Specialist Team, four inpatient unit beds and pharmacy cover, along with funding for the Wigan Borough Palliative and End of Life Training Hub. Part year funding was also provided to increase the Wigan Healthier Partnership Integrated Specialist Palliative Care Active Response from a five day to a seven day service.

The Wrightington Wigan and Leigh Teaching Hospitals NHS Foundation Trust (WWL) also provided £105,443 for two Hospice Nurse Specialist posts, who provide specialist hospice care to people in their own home or place of residence.

All other hospice clinical services are reliant on charitable income.

The trustees are grateful for the support given by GM Integrated Care, WWL and Wigan Council and recognise the excellent working relationship that exists between the Hospice and these organisations.

During the year, the Hospice's cash and investment balances have increased to £6,369,002 (2023-24: £5,898,466).

The total cost of running the hospice in 2024-25 was £7,044,906 (2023-24: £6,420,731), an increase of 10%. The total income generated was £7,236,980 (2023-24: £6,401,279). Gain on investments was £42,849 (2023-24: £148,301). The net of the above resulted in a surplus of £234,923 (2023-24: £128,849).

The hospice relies on its reserves to enable it to continue its work. The level of reserves is constantly under review through the Business Committee. At present, the Hospice continues to operate within its reserves policy which requires these to be maintained at a level that represents a range of between 6 and 12 months running costs.

The Executive team in conjunction with the Board continue to monitor the financial situation closely to ensure the hospice is fully prepared for what lies ahead. The Board is committed to 'balancing the books' and avoiding large deficits so that the future of the Hospice is not put at risk. Ultimately this can only come about through increasing income and/or reducing costs.

The executive team continues to hold regular meetings with both the NHS Integrated Care System to advocate for additional support for the Hospice in terms of a fair and sustainable multi-year funding settlement supplemented by additional service-specific contracts.

Work also continues through the Greater Manchester Hospice Provider Collaborative, a strategic alliance of seven adult and two children's hospices in Greater Manchester. The alliance employs a project manager, who facilitates its ambition for improved collaboration and a common approach to negotiations with NHS Greater Manchester Integrated Care.

Reserves and investment policy
Under the Memorandum and Articles of Association, the charity has the power to make any investment that the Board of Trustees sees fit. However, funds are invested in line with the reserves and investment policy in order to produce reasonable income and capital appreciation over time. This is achieved by a spread of investments which includes predominantly cash-based deposits and a proportion of equity-based funds.

The Hospice investment policy is that the proportion of investment funds and equities that can be held at any one time should be no more than 33% and that the general policy should remain one of a cautious approach. The equity-based investments are held in a Discretionary Portfolio managed by Quilter Cheviot Investment Management. The performance of this portfolio is reviewed by the Business Committee of the Board via half-yearly reports produced by Quilter Cheviot. The performance of these investments is benchmarked with wider market returns.

The like-for-like investment funds, equities and gilts increased in value by £547,307 (2023-24: £157,478).

The trustees will endeavour to maintain reserves at a level of between 6 and 12 months running costs. The Board considers that this policy on reserves offers some protection to the Hospice from the variability and uncertainty of other income streams, such as legacy income. In the event that reserves reduce to below the minimum as stated above, it also provides time for the ordered restructure of services without putting the organisation in jeopardy.

The freely available reserves of the Hospice increase to £5,750,894 (2023-24: £5,528,012) as detailed in Note 30 to the Accounts equivalent to 9.5 months running costs. At the current level, the Board feel that they would be able to continue the current activities of the Hospice. The current approach of careful financial management will be maintained.

As part of our commitment to make allowance for the cost of planned maintenance necessary to ensure the quality of our services is maintained, the trustees have designated funds from free reserves. An analysis of the current position regarding designated funds is as follows:

Designated funds used in the current year:
Dilapidations and refurbishment fund £0

Designated funds for future years:
Dilapidations and refurbishment fund £296,804

Plans for future periods
Wigan & Leigh Hospice is starting to overcome its structural deficit but does continue to face significant financial challenges, like so many other hospices and healthcare providers across the UK.

The new hospice strategy demonstrates a commitment to building a Strong & Sustainable hospice, with the ability to withstand any challenges that come our way. Only by doing this will we be able to continue to provide outstanding hospice services to the people of Wigan & Leigh.

The Board of Trustees and Executive Team, with the support of the wider hospice team, will be working to achieve the priorities set out in the strategic plan with strong departmental plans that will focus on strengthening the hospice in every area - ensuring everyone in the Wigan Borough has access to outstanding palliative care.

Strategic plan 2024-2029
Our vision: For everyone to have the care, information & support they need when facing or affected by life-limiting illness.

Our mission: To promote and provide outstanding care, specialist support and information for people experiencing and affected by life-limiting illness, dying, and bereavement.

Our priorities:

Outstanding & Accessible

- Enable people with a life-limiting illness across our communities to live and die well in the place they feel most comfortable
- Enable people affected by death and dying to access effective support when they need it.
- Provide training, advice and support to individuals and care settings on how to deliver outstanding palliative and end of life care.
- Empower our communities to talk about death and plan for their future care needs.

Strong and Sustainable

- Secure the income we need to deliver and grow our services.
- Develop our use of data, knowledge, and local insight to innovate and continuously improve our services.
- Ensure our organisation is governed, led, and managed effectively.
- Provide high-quality facilities, services and information.
- Embrace environmental sustainability by using resources thoughtfully.

Inclusive and Empowering

- Value the contributions of our staff, volunteers, supporters and partners, working together as one "Team Hospice".
- Recruit and retain exceptional people and support them to excel together.
- Embrace equality, diversity and inclusion.
- Work with our partners, using our knowledge and expertise to make a difference locally, regionally and nationally.
- Empower our communities and those using our services, to have their say on the services we offer.

Structure, governance and management

Governing document

The organisation is a charitable company, incorporated in England and Wales on 10 November 1982, limited by guarantee under clause 6 of its Memorandum of Association. The company has no share capital, being a company limited by guarantee. Liability is limited to £5 for each member in the event of it being wound up. The number of members registered at 31 March 2025 is 43. The charitable company is governed by its Memorandum and Articles of Association. The company was registered as a charity by the Charity Commissioners for all purposes on 8 January 1983 (certificate number 513400).

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P F Carroll	
P Payne	(Resigned 4 December 2024)
D Whittaker	
A Mortimer	(Resigned 4 December 2024)
S Greenhalgh	
S Bruton	
Dr S E Kenward	(Resigned 4 December 2024)
J C Law	
M Hart	
C P Hopkinson	
J D Gammack	
Dr S E Fisher	
K Ainscough	(Appointed 24 April 2024)
J Robinson	(Appointed 4 December 2024 and resigned 24 March 2025)

Recruitment and appointment of trustees

The Board of Trustees is made up of between seven and fifteen members. They are elected from members of the Hospice Association at its Annual General Meeting. One third of the trustees retire on a rolling basis after three years in office. These members are then eligible for re-election to the Board at the next Annual General Meeting. The Chairman is elected annually by the trustees at their first meeting following the Annual General Meeting. Recruiting and retaining the right trustees is an important aspect of governing the Hospice. It is important that the Board of Trustees has a balance of people with a range of skills and backgrounds who are able to contribute to the governance process.

On 22 May 2025 Z Graham, G Madden and D O'Brien were appointed to the Board of Trustees.

Organisational structure

The Board of Trustees meets at least four times a year to direct and manage the governance of the Hospice. In addition supplementary 'away days' are held to discuss the broader aspects of Hospice strategy. The trustees have ultimate responsibility for setting the direction of the Hospice and their role is to ensure that the Hospice is financially viable, well run and that it meets the needs for which it was set up. This work includes agreeing the Hospice strategy, service developments and finances. Day to day management is delegated by the Board to the members of the executive team. The hospice has a strong governance structure underpinning this work and holding the executive team to account.

The Board of Trustees considers current initiatives, service developments and strategic issues at its scheduled quarterly Board meetings. Comprehensive written reports are provided by the executive team which are discussed and considered at the meetings.

The executive team consists of the Chief Executive, Clinical Director, Medical Director, Director of People and Operations and Director of Business Development.

Induction and training of trustees

New trustees receive a comprehensive induction to acquaint themselves with the Hospice, its aims and objectives and its organisational structure. Hospice UK produce a guide for new trustees and the Charity Commission produce a number of excellent documents for new and existing trustees including 'The essential trustee' guide which explains what is expected of trustees in respect of charity law and how effective governance is best achieved. New trustees are encouraged to meet members of staff within the organisation to gain a wider understanding of the work of the Hospice. The Chief Executive ensures that all trustees are kept up to date with the wider issues around hospice and end of life care through the circulation of key documents. All trustees are encouraged to sign up to the weekly online Leader's Briefing from Hospice UK and to attend relevant training courses as and when these are felt appropriate.

Key management remuneration

Executive team remuneration is agreed by the Business Committee and wider Board in consultation with the Chief Executive and by reference to the annual Hospice Rewards survey facilitated by Hospice UK together with data on salary levels for vacant posts advertised through the hospice network. All hospice roles, including the executive team, will undergo a more detailed review next year.

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit and, in particular, the guidance on the relief of those in need by reason of ill-health. The trustees believe this charity provides a public benefit as its principal activity is to provide palliative and end of life care services which seek to enhance the quality of life of individuals living with a life limiting condition through the provision of in-patient, community and day therapy care and through education, training and support within the Hospice and to the wider health and social care economy.

Fundraising standards and GDPR

The Hospice maintains high ethical standards with regard to its fundraising activities and follows the guidance of the Fundraising Regulator and Gambling Commission. There is a robust complaints procedure in place which is published on the Hospice website and displayed in public areas throughout the Hospice. Any complaints received are thoroughly investigated following an established procedure which would result in lessons learned being implemented where appropriate and action taken following the Hospice disciplinary action should this prove necessary.

The Hospice conducts regular reviews of its fundraising activities and has robust systems of line-management and accountability. The Board can confirm that the Hospice is fully compliant with the regulations contained within the General Data Protection Regulation. A thorough review of all our activities has been conducted and enhanced systems introduced via our fundraising database to ensure that we protect any potential supporters from unreasonable intrusion or undue pressure. We have robust procedures in place to ensure that supporters who no longer wish to receive fundraising information from us can opt out of some or all paper and electronic communication.

Risk assessment

The Hospice has a range of policies and procedures related to risk management. These are reviewed and updated as required. The Board Assurance Framework is updated and reviewed by the Executive Team and Board on a quarterly basis. Each Advisory Group and Committee provides a summary of the key risks and associated actions to the board.

All staff and appropriate volunteers are required to complete annual mandatory training covering health and safety issues such as fire safety, moving and handling, basic food hygiene, equality & diversity and infection control. Additional mandatory training is provided specific to roles. Compliance with mandatory training is monitored closely. Regular health and safety, cleaning and infection control audits are carried out. The Care Quality Commission monitors the hospice and the Food Standards Agency carry out regular inspections of the Hospice. The CQC carried out its last inspection in 2016 at which the Hospice received an 'Outstanding' rating. The CQC continue to monitor the hospice using a mix of onsite and off-site tools and data, including regular meetings with the hospice. They concluded that an inspection of the hospice is not required.

Statement of trustees' responsibilities

The trustees, who are also the directors of Wigan and Leigh Hospice for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Auditor

In accordance with the company's articles, a resolution proposing that Xeinadin Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report, including the strategic report, was approved by the Board of Trustees.

.....

P F Carroll

Trustee

Date: 23/10/25

WIGAN AND LEIGH HOSPICE

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF WIGAN AND LEIGH HOSPICE

Opinion

We have audited the financial statements of Wigan and Leigh Hospice (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

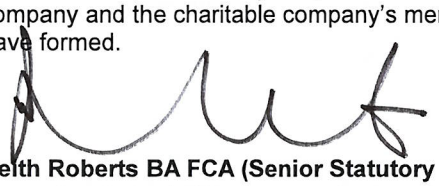
- We enquired of management and those charged with governance, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
    - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
    - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
    - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.

- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Keith Roberts BA FCA (Senior Statutory Auditor)
For and on behalf of Xeinadin Audit Limited, Statutory Auditor
Chartered Accountants
Citygate
Longridge Road
Preston
Lancashire
PR2 5BQ
United Kingdom
Date: 23.10.25

WIGAN AND LEIGH HOSPICE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
Income and endowments from:					
Donations and legacies	3	914,822	-	914,822	1,149,590
Charitable activities	4	3,176,083	314,360	3,490,443	2,785,883
Other trading activities	5	2,684,497	-	2,684,497	2,328,962
Investments	6	146,275	-	146,275	136,844
Other income	7	943	-	943	-
Total income		6,922,620	314,360	7,236,980	6,401,279
Expenditure on:					
Raising funds	8	1,066,497	-	1,066,497	1,054,805
Charitable activities	9	5,707,169	238,905	5,946,074	5,365,926
Other expenditure	14	32,335	-	32,335	-
Total expenditure		6,806,001	238,905	7,044,906	6,420,731
Net gains/(losses) on investments	15	42,849	-	42,849	148,301
Net income and movement in funds		159,468	75,455	234,923	128,849
Reconciliation of funds:					
Fund balances at 1 April 2024		8,835,854	1,426,829	10,262,683	10,133,834
Fund balances at 31 March 2025		8,995,322	1,502,284	10,497,606	10,262,683

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

WIGAN AND LEIGH HOSPICE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year	Notes	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income and endowments from:				
Donations and legacies	**3**	1,149,590	-	1,149,590
Charitable activities	**4**	2,624,614	161,269	2,785,883
Other trading activities	**5**	2,328,962	-	2,328,962
Investments	**6**	136,844	-	136,844
Total income		6,240,010	161,269	6,401,279
Expenditure on:				
Raising funds	**8**	1,054,805	-	1,054,805
Charitable activities	**9**	5,093,966	271,960	5,365,926
Total expenditure		6,148,771	271,960	6,420,731
Net gains/(losses) on investments	**15**	148,301	-	148,301
Net income/(expenditure) and movement in funds		239,540	(110,691)	128,849
Reconciliation of funds:				
Fund balances at 1 April 2023		8,596,314	1,537,520	10,133,834
Fund balances at 31 March 2024		8,835,854	1,426,829	10,262,683

WIGAN AND LEIGH HOSPICE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Fixed assets					
Intangible assets	**17**		12,336		-
Tangible assets	**18**		4,391,661		4,367,116
Investments	**19**		1,970,844		1,423,537
			6,374,841		5,790,653
Current assets					
Stocks	**21**	787		1,021	
Debtors	**22**	214,189		443,499	
Investments	**23**	2,140,536		2,508,765	
Cash at bank and in hand		2,257,622		1,966,164	
		4,613,134		4,919,449	
Creditors: amounts falling due within one year	**24**	(490,369)		(447,419)	
Net current assets			4,122,765		4,472,030
Total assets less current liabilities			10,497,606		10,262,683
The funds of the charity					
Restricted income funds	**27**		1,502,284		1,426,829
Unrestricted funds	**28**		8,995,322		8,835,854
			10,497,606		10,262,683

The financial statements were approved by the trustees on 04/09/2025

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P F Carroll

Trustee

Company registration number 01677155 (England and Wales)

WIGAN AND LEIGH HOSPICE

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2025 £	2024 £	2024 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	35		560,716		(93,999)
Investing activities					
Purchase of intangible assets		(12,336)		-	
Purchase of tangible fixed assets		(269,968)		(22,942)	
Proceeds from disposal of tangible fixed assets		3,000		-	
Purchase of investments		(1,101,628)		(212,522)	
Proceeds from disposal of investments		597,170		203,345	
Investment income received		146,275		136,844	
Net cash (used in)/generated from investing activities			(637,487)		104,725
Net cash generated from financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(76,771)		10,726
Cash and cash equivalents at beginning of year			4,474,929		4,464,203
Cash and cash equivalents at end of year			4,398,158		4,474,929
Relating to:					
Cash at bank and in hand			2,257,622		1,966,164
Short term deposits included in current asset investments			2,140,536		2,508,765

1 Accounting policies

Charity information

Wigan and Leigh Hospice is a private company limited by guarantee incorporated in England and Wales. The registered office is Kildare Street, Hindley, Wigan, Lancashire, WN23HZ, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

1.2 Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

1.3 Charitable funds

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Unless stated otherwise in the notes to the financial statements, income and expenditure is unrestricted.

1.4 Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this required a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion, legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

1 Accounting policies **(Continued)**

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

1.5 Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website development costs	20% on cost

1 Accounting policies **(Continued)**

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost (or deemed cost) and subsequently measured at cost or valuation, less accumulated depreciation and any accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold land and buildings	2% on cost
Leasehold land and buildings	2% and 12.5% on cost
Fixtures and fittings	12.5% on cost
Motor vehicles	25% on reducing balance

1.8 Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably.

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

1.9 Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out formula.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.10 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

1.11 Taxation

As a registered charity the company is not liable to corporation tax on its income.

1.12 Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates defined contribution and stakeholder pension plans for the benefit of its employees. Contributions are expensed as they become payable.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.14 Leases

Rentals applicable to leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

1 Accounting policies **(Continued)**

1.15 Debtors and creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2 Critical accounting estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	528,923	487,947
Legacies	385,728	661,483
Membership fees	171	160
	914,822	1,149,590

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Grants	3,176,083	314,360	3,490,443	2,624,614	161,269	2,785,883

Performance related grants analysis

	Charitable activities 2025 £	Charitable activities 2024 £
Greater Manchester Integrated Care	3,144,163	2,606,166
WWL	105,443	87,730
CRASH grant for roof	25,000	-
DHSC capital grant	123,638	-
Other	92,199	91,987
	(3,490,443)	(2,785,883)

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	790,795	596,279
Charity shops	1,034,878	1,067,859
Lottery income	856,773	664,259
Room hire	2,051	565
Other trading activities	2,684,497	2,328,962

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rents received	15,000	13,000
Dividends	24,215	25,379
Deposit account interest	107,060	98,465
	146,275	136,844

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	943	-

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Lottery operation costs	197,596	261,348
Fund raising costs	364,733	298,428
	562,329	559,776
Trading costs		
Shop operating costs	484,079	476,334
Support costs	-	3,034
	484,079	479,368
Investment management	20,089	15,661
Total costs	1,066,497	1,054,805

Included within fund raising costs are wages costs of £242,895 (2024: £196,212).
Included within shop operating costs are wages costs of £260,427 (2024: £209,017).
Included within lottery operation costs are wages costs of £44,515 (2024: £42,251).

9 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	4,146,367	3,728,621
Depreciation and impairment	206,015	219,591
Travel & motor costs	35,744	47,888
Insurance	61,498	52,660
Utilities	93,555	92,699
Postage, stationery & printing	63,144	48,062
Laundry	8,654	8,787
Sundry expenses	17,589	33,821
Medical supplies	51,555	67,715
Catering	49,247	43,861
Cleaning	141,606	125,708
Repairs, renewals and computer consumables	248,718	232,963
Recruitment costs	17,036	16,670
Education and training	36,677	23,165
Drugs costs	108,313	105,278
Other charitable expenditure	14,631	9,352
	5,300,349	4,856,841
Share of support and governance costs (see note 10)		
Support	630,947	495,279
Governance	14,778	13,806
	5,946,074	5,365,926
Analysis by fund		
Unrestricted funds	5,707,169	5,093,966
Restricted funds	238,905	271,960
	5,946,074	5,365,926

10 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	510,873	379,822
Postage, stationery and printing	6,496	9,567
Utilities	16,284	18,121
Recruitment	7,368	7,210
Cleaning	25,401	22,549
Insurance	10,854	9,294
Sundries	1,366	2,653
Repairs and maintenance	14,761	17,703
Professional fees	37,544	31,394
Governance costs	14,778	13,806
	645,725	512,119
Analysed between:		
Fundraising	-	3,034
Charitable activities	645,725	509,085
	645,725	512,119

	2025	2024
Governance costs comprise:	£	£
Audit fees	14,778	13,806
	14,778	13,806

11 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	14,778	13,806
Depreciation of owned tangible fixed assets	211,031	227,995
Loss on disposal of tangible fixed assets	31,392	-

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year ended 31 March 2025 nor for the year ended 31 March 2024.

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

13 Employees

The average monthly head count was 119 staff (2024: 111 staff) and the average number of whole time equivalent employees during the period was as follows:

	2025 Number	2024 Number
Clinical services	73	72
Support services	10	8
Income generation	14	13
Administration	22	18
Total	119	111

Employment costs	2025 £	2024 £
Wages and salaries	4,397,909	3,856,714
Social security costs	385,832	344,199
Other pension costs	421,336	355,010
	5,205,077	4,555,923

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£60,001 - £70,000	2	2
£80,001 - £90,000	1	1

Remuneration of key management personnel

The key management personnel of the charity during the year comprised the trustees, the Chief Executive Officer, the Clinical Director. the Medical Director, the Director of Business Development and the Director of People and Operations. The employee benefits of key management personnel of the charity is as follows:

	2025 £	2024 £
Aggregate compensation	319,315	259,517

Dr A Murray, the Medical Director of the charity, is employed by WWL NHS Foundation Trust, which provides their services to the charity. The charity did not directly remunerate the individual. This arrangement is considered a related party transaction and was conducted at arm's length.

14 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	32,335	-

15 Gains and losses on investments

Gains/(losses) arising on:	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Revaluation of investments	18,907	148,301
Sale of investments	23,942	-
	42,849	148,301

16 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

17 Intangible fixed assets

	Website development costs £
Cost	
At 1 April 2024 and 31 March 2025	12,336
Amortisation and impairment	
At 1 April 2024 and 31 March 2025	-
Carrying amount	
At 31 March 2025	12,336
At 31 March 2024	-

Website development costs of £12,336 have been capitalised as intangible assets under development. Amortisation will commence when the website is brought into use.

18 Tangible fixed assets

	Freehold land and buildings	Leasehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£	£
Cost					
At 1 April 2024	678,261	5,514,789	2,272,376	68,024	8,533,450
Additions	6,404	155,813	82,251	25,500	269,968
Disposals	-	(76,989)	(2,100)	(20,130)	(99,219)
At 31 March 2025	684,665	5,593,613	2,352,527	73,394	8,704,199
Depreciation and impairment					
At 1 April 2024	124,822	1,931,347	2,045,841	64,324	4,166,334
Depreciation charged in the year	13,693	114,022	80,797	2,519	211,031
Eliminated in respect of disposals	-	(44,654)	(2,100)	(18,073)	(64,827)
At 31 March 2025	138,515	2,000,715	2,124,538	48,770	4,312,538
Carrying amount					
At 31 March 2025	546,150	3,592,898	227,989	24,624	4,391,661
At 31 March 2024	553,439	3,583,442	226,535	3,700	4,367,116

19 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 1 April 2024	1,423,537
Additions	1,101,628
Revaluations	18,907
Disposals	(573,228)
At 31 March 2025	1,970,844
Carrying amount	
At 31 March 2025	1,970,844
At 31 March 2024	1,423,537

	2025	2024
	£	£
Listed investments carrying amount	1,970,844	1,423,537

20 Financial instruments

	2025	2024
	£	£
Carrying amount of financial assets		
Instruments measured at fair value through profit or loss	1,970,844	1,423,537

Instruments measured at fair value through profit or loss comprises of fixed asset listed investments (note 19).

Debt instruments measured at amortised cost total £4,479,166 (2024: £4,540,650) which comprises of trade debtors (note 22), other debtors (note 22), accrued income (note 22 - included within prepayments), cash at bank and fixed term deposits (note 23).

Carrying amount of financial liabilities

Financial liabilities measured at amortised cost total £421,531 (2024: £374,002) which comprises of trade creditors (note 24), accrued expenses (note 24) and other creditors (note 24).

21 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	787	1,021

22 Debtors

	2025	2024
Amounts falling due within one year:	£	£
Trade debtors	21,319	34,132
Other debtors	29,908	31,589
Prepayments and accrued income	162,962	377,778
	214,189	443,499

23 Current asset investments

	2025	2024
	£	£
Fixed term deposits	2,140,536	2,508,765

24 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	25	68,837	73,417
Trade creditors		216,940	155,366
Other creditors		149,383	89,788
Accruals		55,209	128,848
		490,369	447,419

25 Deferred income

	2025 £	2024 £
Other deferred income	68,837	73,417

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	68,837	73,417
Movements in the year:		
Deferred income at 1 April 2024	73,417	64,036
Released from previous periods	(4,580)	(5,562)
Resources deferred in the year	-	14,943
Deferred income at 31 March 2025	68,837	73,417

26 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	421,336	355,010

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

27 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
DoH Capital Grant Funding	35,950	-	(1,694)	34,256
Building Fund- Annexe	231,290	-	(7,042)	224,248
Building Fund- Inpatient Unit	124,313	-	(3,831)	120,482
Woodview Centre	395,250	-	(10,200)	385,050
NHS England Capital Grant- Inpatient Unit	513,000	-	(12,000)	501,000
Macmillan 7 Day Service Project	20,975	-	-	20,975
WHISPAR Single Point of Access	29,390	-	(29,390)	-
Creative Arts Therapy Centre Fund	13,538	-	(400)	13,138
Westfield Health	6,469	-	(1,224)	5,245
Wolfson Foundation	6,185	-	(2,063)	4,122
Morrisons Foundation	7,673	-	(1,919)	5,754
National Lottery	6,481	-	-	6,481
EG Trust	6,300	-	(900)	5,400
WWL Funding	-	105,443	(105,443)	-
Crash Funding	-	25,000	(500)	24,500
Screwfix	4,375	-	(625)	3,750
Homeless Role Funding	-	15,233	(15,233)	-
Edge Hill Placement	-	23,100	(23,100)	-
DHSC Grant	-	123,638	(2,473)	121,165
Other	25,640	21,946	(20,868)	26,718
	1,426,829	314,360	(238,905)	1,502,284

27 Restricted funds **(Continued)**

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
DoH Capital Grant Funding	37,644	-	(1,694)	35,950
Building Fund- Annexe	238,333	-	(7,043)	231,290
Building Fund- Inpatient Unit	128,144	-	(3,831)	124,313
Woodview Centre	405,450	-	(10,200)	395,250
NHS England Capital Grant- Inpatient Unit	525,000	-	(12,000)	513,000
Macmillan 7 Day Service Project	20,975	-	-	20,975
WHISPAR Single Point of Access	107,024	-	(77,634)	29,390
Creative Arts Therapy Centre Fund	13,938	-	(400)	13,538
Westfield Health	7,693	-	(1,224)	6,469
Wolfson Foundation	8,248	-	(2,063)	6,185
Morrisons Foundation	9,592	-	(1,919)	7,673
National Lottery	6,481	-	-	6,481
EG Trust	7,200	-	(900)	6,300
WWL Funding	-	87,730	(87,730)	-
NHS E-Prescribing Project	-	5,562	(5,562)	-
Screwfix	-	5,000	(625)	4,375
Homeless Role Funding	-	7,384	(7,384)	-
Edge Hill Placement	-	18,900	(18,900)	-
Masonic Charitable Foundation	-	24,177	(24,177)	-
Other	21,798	12,516	(8,674)	25,640
	1,537,520	161,269	(271,960)	1,426,829

Restricted funds hold grants and other income given for specific purposes. The balance at the year end represents the net assets of the fund.

Department of Health Capital Grant Funding - This is a contribution from the Department of Health under its programme to enhance the hospice environment for patients and carers.

NHS Health Education England MPET funding - These are contributions from NHS Health Education England (MPET monies) to fund training for staff in Care Homes and GP practices.

Building Fund annexe - This is a contribution from Ashton, Leigh and Wigan PCT and The Big Lottery Fund to assist with the build of the new annexe.

Building Fund Inpatient Unit and Creative Arts Therapy Centre Fund are contributions from the Department of Health for capital improvements under the Dignity in Care for Older People programme.

NHS England Capital Grant Woodview Centre capital costs - This is a contribution from NHS England to enhance the hospice environment for patients and carers.

NHS England Capital Grant Inpatient Unit - This is a contribution from NHS England towards the capital costs for the inpatient refurbishment project.

Macmillan 7 Day Service fund - This is funding from Macmillan Cancer Care for a two year project involving Wrightington Wigan & Leigh NHS Trust and the Hospice to trial enhanced access to specialist medical and nursing support at weekends and Bank Holidays in the community and acute settings.

27 Restricted funds **(Continued)**

Amberswood Garden Project fund - This is funding from the National Lottery 'Awards for All' programme for the creation of a secluded garden area and wildflower retreat within the Hospice grounds.

Hospital Saturday Fund - This is a contribution from the Hospital Saturday Fund to purchase 2 syringe pumps for use on the In Patient Unit.

Westfield Health - This is a contribution from Westfield Health to purchase 9 syringe pumps for use on the In Patient Unit and a further grant was awarded to fund the purchase of a bariatric mattress for the In Patient Unit.

Edward Gosling Foundation - This is a contribution from the Edward Gosling Foundation for the purchase of 7 mattresses for use on the In Patient Unit.

Wolfson Foundation - This is a contribution from the Wolfson Foundation to fund the installation of a canopy over the patients' entrance and to provide training for clinical staff.

W G Edwards Charitable Foundation - This is a contribution from W G Edwards Charitable Foundation for the installation of an organic patio garden for use by the Oak Centre patients.

Morrisons Foundation - This is a contribution from Morrisons Foundation to fund the refurbishment of our mortuary.

D'Oyly Carte Charitable Trust - This is a contribution from D'oyly Carte Charitable Trust to fund the establishment of Music and Art therapy groups in our Oak Centre.

Bents & Bongs - Bents & Bongs awarded this grant to fund the purchase of ten nebulisers and two suction pump units.

National Lottery - This is a contribution towards the purchase of a replacement Nurse Call System.

Screwfix Foundation - This is a contribution from Screwfix Foundation to fund the refurbishment of the kitchen on the in-patient unit and a further grant was awarded as a contribution to replace existing lighting with energy efficient LED units, along with PR sensors.

WWL Funding - This grant was used to commission two additional Nurse Specialist posts, to enhance access to specialist palliative care services at weekends and public holidays.

Skipton Building Society - This is a contribution to the purchase of replacement bedside tables for the In Patient Unit bedrooms.

The Skelton Charity - This is a contribution to the purchase of replacement bedside tables for the In Patient Unit bedrooms.

Duchy of Lancaster - This is a contribution to the purchase of replacement bedside tables for the In Patient Unit bedrooms.

The Hedley Foundation - This grant was awarded to purchase a specialist lifting chair for the In Patient Unit.

The Manchester Guardian Society Charitable Trust - This grant was awarded to fund the purchase of a bariatric bed for the In Patient Unit.

WHISPAR - this funding was awarded to support the WHISPAR (Wigan Healthier Partnership Integrated Specialist Palliative Care Active Response) to streamline access to palliative care and provide one point of contact for patients. The one off payment was received for the recruitment of four healthcare assistants for 12 months.

EG Trust - this grant was awarded to partly fund the purchase of a bariatric bed for the In Patient Unit.

27 Restricted funds (Continued)

Edge Hill University - This is funding for year 4 student doctor placements.

February Foundation for Child Bereavement Services - This is a contribution to develop the support WLH can offer to families and children affected by bereavement.

Hospice UK - this grant, a Wolfson Foundation bursary, was awarded to fund the professional development of a Healthcare professional.

Hospice UK - This is a contribution to creating an end of life pathway for homeless and vulnerably housed people in the Wigan Borough.

Homeless Role Funding - This is homeless palliative care facilitator funding creating an end of life pathway for homeless and vulnerably housed people in the Wigan Borough.

Hospice Aid - This is a contribution for the purchase of a bariatric bed and mattress.

Masonic Charitable Trust - this is a contribution to provide training for clinical staff.

Grass Roots Birdfeeders - This is a contribution for the purchase of bird feeders for the hospice gardens to encourage wildlife into the garden.

Grass Roots Wigan Retail Grant - This is a grant for the purchaser of books to be used to support bereaved children.

Shevington Parish Council - This is a grant towards the VE day Commemoration event held at the Shevington shop.

Shevington and District Community - This is a grant towards the VE day Commemoration event held at the Shevington shop.

Shevington and District Council Retail Funding raising event - This is a grant towards the "express yourself" breast cancer awareness event held at the Shevington shop.

28 Unrestricted funds

Unrestricted funds hold incoming resources for the general purpose of the charity, to be spent within its objects; the balance at the period end £9,003,751 (2024 - £8,835,854) represents the net assets of the fund.

The following designated funds have been set aside out of unrestricted funds by the directors for specific purposes:

	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
Dilapidation and refurbishment	296,804	-	-	-	296,804
General funds	8,539,050	6,922,620	(6,806,001)	42,849	8,698,518
	8,835,854	6,922,620	(6,806,001)	42,849	8,995,322

28 Unrestricted funds (Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2024 £
Dilapidation and refurbishment	296,804	-	-	-	296,804
General funds	8,299,510	6,240,010	(6,148,771)	148,301	8,539,050
	8,596,314	6,240,010	(6,148,771)	148,301	8,835,854

29 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Intangible fixed assets	12,336	-	12,336
Tangible assets	2,935,289	1,456,372	4,391,661
Investments	1,970,844	-	1,970,844
Current assets/(liabilities)	4,076,853	45,912	4,122,765
	8,995,322	1,502,284	10,497,606

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	3,011,038	1,356,078	4,367,116
Investments	1,423,537	-	1,423,537
Current assets/(liabilities)	4,401,279	70,751	4,472,030
	8,835,854	1,426,829	10,262,683

30 Analysis of reserves

	2025 £	2024 £
Total reserves	10,506,035	10,262,683
Less		
Restricted funds	(1,502,284)	(1,426,829)
Designated funds	(296,804)	(296,804)
Unrestricted tangible/intangible fixed assets	(2,956,053)	(3,011,038)
Freely available reserves	5,750,894	5,528,012

31 Operating lease commitments

Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	116,038	120,526
Between two and five years	198,894	88,000
In over five years	29,333	51,333
	344,265	259,859

Included in operating leases is £4,740 donation in kind of a Berlingo van which is provided free of charge.

32 Related party transactions

Transactions with related parties

Dr A Murray,the Medical Director of the charity, is employed by WWL NHS Foundation Trust, which provides their services to the charity under a secondment agreement. The charity did not directly remunerate the individual. This arrangement is considered a related party transaction and was conducted at arm's length.

33 Contingent asset

Wigan & Leigh Hospice have been informed of two legacies due to them from the estate of Mr Colin Street and the estate of Mr Alan Purdham. At the year end probate had not been granted for either of these legacies.

34 Legal status of the charity

Wigan & Leigh Hospice is a company limited by guarantee in England and has no share capital. The liability of each member in the event of winding up is limited to £5. The address of the registered office is given in the charity information on page 1 of these financial statements.

35	Cash generated from/(absorbed by) operations	2025 £	2024 £
	Surplus for the year	234,923	128,849
	Adjustments for:		
	Investment income recognised in statement of financial activities	(146,275)	(136,844)
	Loss on disposal of tangible fixed assets	31,392	-
	Gain on disposal of investments	(23,942)	-
	Fair value gains and losses on investments	(18,907)	(148,301)
	Depreciation and impairment of tangible fixed assets	211,031	227,995
	Movements in working capital:		
	Decrease in stocks	234	89
	Decrease/(increase) in debtors	229,310	(258,994)
	Increase in creditors	47,530	83,826
	(Decrease)/increase in deferred income	(4,580)	9,381
	Cash generated from/(absorbed by) operations	560,716	(93,999)

36 Analysis of changes in net funds

The charity had no material debt during the year.

WIGAN AND LEIGH HOSPICE

England & Wales - Charity number 513400

Accounts

REGISTERED COMPANY NUMBER: 01677155 (England and Wales)
REGISTERED CHARITY NUMBER: 513400

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2024

for

Wigan and Leigh Hospice

Xeinadin Audit Limited
Citygate
Longridge Road
Preston
Lancashire
PR2 5BQ

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Report of the Trustees
for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
01677155 (England and Wales)

Registered Charity Number
513400

Registered office
Kildare Street
Hindley
Wigan
Lancashire
WN2 3HZ

Trustees

Dr S E Fisher	Chair
P F Carroll	Vice Chair & Honorary Treasurer
P Payne	
D Whittaker	
A Mortimer	
S Greenhalgh	
S Bruton	
Dr S E Kenward	
J C Law	
R Harrison	(resigned 29.2.2024)
M Hart	(appointed 30.10.2023)
CP Hopkinson	(appointed 30.11.2023)
JD Gammack	(appointed 30.11.2023)
K Ainscough	(appointed 24.4.2024)

Executive Team

J Carby	Chief Executive
V McLoughlin	Clinical Director
Dr A Murray	Medical Director (employed by WWL NHS Foundation Trust from 01.7.19)
C Cooke	Director of Business Development
L Korneliussen	Director of People and Operations (resigned 25.1.2024)
S Brooks	Director of People and Operations (appointed 26.8.2024)

Company Secretary
C Cooke (appointed 09.05.23)

Auditors
Xeinadin Audit Limited
Citygate, Longridge Road
Preston
Lancashire
PR2 5BQ

Bankers
HSBC Bank plc
21 The Grand Arcade
Wigan
Lancashire
WN1 1B

Solicitors
Platt & Fishwick
The Old Bank
47 King Street
Wigan
WN1 1DB

Investment Managers
Quilter Cheviot
4th Floor, The Pinnacle
73 King Street
Manchester
M2 4NG

Report of the Trustees
for the Year Ended 31 March 2024

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chair's Introduction

This has been a challenging year for Wigan & Leigh Hospice. Like so many hospices, we have experienced significant financial challenges, compounded by the impact of the pandemic and cost of living crisis.

At the start of the year, the Board of Trustees took the tough decision to set a budget with a deficit of £1m, with the intention that the funding gap would be made up by the charity's limited reserves. However, this decision was not taken lightly, and the trustees made it clear that changes would need to be made to bring the charity's finances under control.

Under the leadership of the Executive Team, everyone at the hospice pulled together to meet this challenge, looking for new ways to generate income, as well as ways to save the hospice money. This drive and commitment to protect our hospice was inspirational to see and has meant the hospice has seen both an increase in income and a reduction in non-staffing costs as a result.

As the year went on, we saw the deficit gradually reduce, although it wasn't until a large legacy donation was received in March 2024 that we realised we would no longer be facing a deficit during this financial year. This was not only an enormous relief for us as a board of trustees, I know it also meant a lot to our staff and volunteers, who put so much work into this and for whom the hospice is such an important community resource.

The successes of the year are to be celebrated, but this work is far from over, as some of the income which had helped us out of deficit during this financial year has come from sources such as legacy gifts, which are not always as predictable or sustainable as some of our other income streams.

But, while we are not out of the woods yet, we are looking to the future and this year we have developed a new hospice strategy, which gives us all a clear vision for the future of the hospice and its services. Despite the challenges we and so many other hospices face, we need to continue to innovate, developing services which best meet the needs of the community we serve. This strategy sets out that we will do just that, with a focus on being Outstanding & Accessible - providing top quality services which are available to everyone in our community who needs them.

However, our Outstanding & Accessible services are only possible if we are Strong & Sustainable - with the resources in place to ensure we can continue to provide them. And none of what we do is possible without the people who make up Team Hospice, which is why we also need our organisation to be Inclusive & Empowering, attracting and retaining staff, volunteers and supporters, who make the aspirations of the hospice a reality.

For us as a hospice, being Outstanding is about so much more than a Care Quality Commission status. It's about the reality of the services our patients and those important to them experience. The feedback we get every day is that our clinical staff are delivering exceptional services, whether it is delivered in one of our 14 hospice beds, in their own home or in our 52 linked Care and Residential homes.

This year we have also seen the expansion of the Wigan Healthier Partnership Integrated Specialist Palliative care Active Response (known as WHISPAR). This service provides anyone needing palliative care in Wigan with a single point of access to these services. A team made up of representatives from the Hospice, District Nurses and other providers, meet daily to assess referrals and determine the best package of care and support for each patient. This service has been further expanded this year, and is now providing these assessments seven-days-per-week, ensuring patients can be quickly assessed and are given the care they need, when they need it.

We have also received additional funding to continue with the work our Wigan Borough Palliative End of Life Care Learning Hub is doing with our homeless community in the Wigan Borough, ensuring people who are experiencing homelessness have access to the palliative care services they need. Life expectancies of people who have experienced homelessness are often much lower than the general population and the health issues they experience can often be complex. By working alongside agencies supporting homeless and vulnerably housed people in the Wigan Borough, the team make it much more likely palliative care needs are identified early, helping to ensure this community's needs are being met.

So much of what we do at the hospice is about meeting the needs of each and every individual in our community. For some, these needs will be met with a stay on our in-patient unit, for others we will provide support in their home and for others we'll ensure the people caring for them in their care setting have the skills to provide the support they need.

I am so proud of what we are achieving as a hospice, but none of it is possible without the care and commitment of our staff, volunteers and supporters, who work tirelessly to ensure the people of this borough have access to outstanding palliative and end of life care, whenever they need it. Thank you to everyone who has supported us this year.

Best wishes

Dr Sheila Fisher
Chair of Trustees

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The principal objectives of the charity during the year under review were to promote the relief of suffering in terminal illness by providing direct patient care in inpatient and community settings and indirectly through the provision of advice, education and training to health and social care professionals. These objectives are achieved by the provision of the following services:-

- Inpatient facilities
- Community Nurse Specialist team
- 'Hospice in your Home' community team
- Medical and Nurse-led outpatient clinics
- Wellbeing Services including counselling & complementary therapies
- Bereavement support
- Wigan Borough Palliative and End of Life Learning Hub
- 24-hour Telephone Advice Line for primary and secondary care services
- WHISPAR Single Point of Access.

Further support is given to patients, their families and carers in the areas of: -

- Physiotherapy
- Occupational therapy
- Speech & Language therapy
- Dietitian

The mission, vision statement and values of the Hospice as approved by the Board are as follows:

Mission Statement
To promote and provide outstanding care, specialist support and information for people experiencing and affected by life-limiting illness, dying and bereavement.

Vision Statement
For everyone to have the care, information & support they need when facing or affected by a life-limiting illness.

Hospice Values
Compassion, Accessibility, Respect, Excellence.

Voluntary help
The trustees are very grateful to all volunteers who have helped by staffing the shops, carrying out fundraising initiatives, working in the Hospice and various other activities. The public continue to be extremely generous in continuing to support fundraising events and through donations made to the Hospice. The accounting treatment of voluntary help and donations of gifts in kind is set out on page 23 in the accounting policies. It is estimated that the value of volunteer help in the period was £828,000 (2023: £769,000).

STRATEGIC REPORT

Achievement and performance

In 2023-24 Wigan & Leigh Hospice supported 1,338 patients (2022-23: 1,200).

The following has been achieved during the year: -

- The hospice received 139 responses to its service user survey between April 2023 and March 2024. The outcomes were:
o 98% responded "Definitely" or "Likely" they would recommend the hospice to other people.
o 100% "Strongly Agreed" or "Agreed" they were treated in a sensitive way and with dignity.
o 94% "Strongly Agreed" or "Agreed" that they were involved enough in decisions made.
o 94% "Strongly Agreed" or "Agreed" that the information provided was clear and helpful.
o 99% "Strongly Agreed" or "Agreed" that the staff were caring.

- Staff and volunteers from across the hospice have worked hard this year to find cost savings and generate additional income to bring down the hospice's deficit.

- New bereavement support programmes are being offered, including a bereavement café, satellite hubs in libraries and community centres and training for staff on how to support children with bereavement.

- The team is working hard with partners in the borough to raise awareness of hospice services and improve palliative and end of life care to people living in a wide variety of care settings across the Wigan Borough. These include care homes, prisons, homelessness projects and more.

- The hospice has been working with the BBC to raise awareness of hospice care through their "12 months with Wigan & Leigh Hospice" series on BBC North West Tonight. This collaboration work is improving awareness of the work hospices do and the challenges the sector is currently facing.

- The EPaCCS care planning tool is now being used for all referred patients, helping to ensure their care needs are effectively met.

- Staff are receiving regular training in a range of areas, including: evidence based practices, assessment tools and communication skills.

- Services provided to prisons and colleges are being expanded, ensuring access to palliative and end of life care is universal across the borough.

- The hospice has introduced "Freedom to Speak Up Guardians" to ensure staff and volunteers are able to raise any concerns they may have.

- For the first time, the Hospice has welcomed medical students from the newly established medical school at Edgehill University, providing work placements during their training. The placements have received positive feedback.

- The hospice's Learning Hub has established a satellite hub at Atherleigh Park Hospital, a specialist mental health unit. The team there is engaging well with this training.

- The learning hub team are also working with the local drug and alcohol team, to provide training to staff on palliative and end of life care. This is particularly important for this community as the people accessing these services often don't engage with services when they need them.

- A number of staff from across the hospice are taking part in apprenticeships, helping to develop their skills and progress in their career. This investment in staff is benefitting both clinical and non-clinical teams.

- The hospice's resilience-based Clinical Supervision Model is continuing to be rolled out across clinical teams.

- The hospice is expanding its training offer, rolling out advanced communication skills training to all health and social care staff across the borough and delivering foundation level training for hospice staff.

- Wigan Healthier partnership Integrated Specialist Palliative care Active Response (WHISPAR) now includes Allied Health Professionals (AHP) team and continuing healthcare matrons, expanding the team and ensuring the right care from the right services at the right time.

- Recruitment remains a challenge for clinical teams however, during this year five staff have benefitted from internal promotions, developing their skills and increasing morale on the team.

Governance Framework
As part of the review of the leadership of the hospice, a new governance framework has been developed to ensure the board is able to effectively oversee the overall direction and governance of the organisation.

The Board meets a minimum of four times a year. Members of the Executive Team also attend the board meetings. The three committees, detailed below, are a key means for board governance, with four trustees as members and a quorum of two trustees.

Each committee meets quarterly, is chaired by a trustee and supported by members of the Executive Team and managers as required. The committees report to the board by means of shared representation, summary and chairperson's reports. The purpose of the advisory groups is to implement the organisational strategic objectives and report to the committees. They are attended by hospice staff and chaired by the relevant Executive Team member.

Role and purpose of the committees

Clinical Risk and Performance Committee
- To provide assurance that the hospice is enabled to identify and learn from the views of service users, patient safety incidents, concerns, and complaints
- To provide assurance that the clinical teams implement up to date guidelines and alerts
- To provide assurance that clinical services evidence high quality, effective care
- To provide assurance that clinical services are effectively identifying and managing risks directly affecting patients
- To provide assurance that the clinical teams operate according to regulatory requirements

Business Committee
- The Committee is responsible for ensuring there is due diligence over the financial affairs of the hospice to support effective financial governance and compliance
- The Committee has authority on behalf of the board for all financial decisions except for those powers which state that the approval of the full board is required.
- To provide assurance that the departments within the business directorate operate according to regulatory requirements
- To review the annual budget including capital expenditure plan and make recommendations to the board
- To recommend the staff annual pay award to the board
- To monitor and review actual financial performance against budget, highlighting any major variances to the board
- To consider and authorise virements over £10,000 between budgets
- To consider and authorise requests for expenditure on any item over £10,000 and less than £50,000 not included in the approved capital budget
- To review and monitor the adequacy of hospice free reserves and other assets in the context of income and expenditure, service delivery and the hospice reserves policy

- To provide assurances to the board that resources are being deployed and managed optimally to deliver current and future service needs
- To review annually the reserves and investment policy and make recommendations to the board for their adoption
- To monitor and review the performance of the investment portfolio
- To authorise the investment in or sale of cash or equity-based investments in line with the reserves and investment policy
- To review the Trustees Annual Report and Annual Financial Statements and make recommendations to the board for their adoption
- To review the annual auditors' letter, responses from management and proposed actions
- To make recommendations to the board regarding the appointment of auditors
- To approve hospice banking arrangements and oversee the process for the appointment of new bankers
- To review and approve the hospice financial policies as and when required to ensure effective financial governance

Operations Committee
- To provide assurance of delivery on workforce strategic objectives
- To provide assurance of delivery on health and safety requirements
- To provide assurance of information governance & digital strategic objectives
- To provide assurance of delivery on premises development & maintenance

STRATEGIC REPORT

Financial review

Income generation

In 2023-24 Wigan & Leigh Hospice generated £3,477,987 (2022-23: £2,651,008) thanks to the generous support of its donors. This is an increase of £826,979 on the previous year and came from donations, legacies, lottery and retail.

Retail income has seen a significant uplift during this financial year. In 2023-24 Wigan & Leigh Hospice's charity shops generated £1,067,859 (2022-23: £880,314). This is thanks to the hard work of the volunteer-led shop teams, supported by the retail staff.

Donations from individuals to the hospice saw a significant increase on the previous year £487,947 (2022-23: £361,201) due to investment in the hospice's individual giving function. Legacy donations have also been much higher than previous years, with two very large legacy gifts bringing total legacy income to £661,483 (2022-23: £325,740). However, it should be noted that legacy gifts are one-off and an increase in income in this area is not necessarily sustainable.

Investment in the charity's fundraising team has led to an increase in income from fundraising events and corporate donations, with £596,279 generated (2022-23: £477,525).

The lottery has also shown a steady increase in income compared to the previous year. Income for 2023-24 was £664,259 (2022-23: £606,208). In February 2024 plans were announced to increase the price per play on the lottery from £1 to £2. This was the first increase in the 30 years the hospice has been running the lottery. The new price took effect in April 2024, so any increased income as a result won't show until the 2024/25 financial year.

Charitable income generated a surplus of £2,423,747 (2022-23: £1,650,335) which is used to fund the costs of the Hospice. This is an increase on the prior year.

NHS Greater Manchester Integrated Care provided £2,606,166 in funding in 2023-24 (2022-23: £2,318,676). This included the funding of the Hospice in your Home services, Hospice Nurse Specialist Team, four inpatient unit beds and pharmacy cover, along with funding for the Wigan Borough Palliative and End of Life Training Hub. Part year funding was also provided to increase the Wigan Healthier Partnership Integrated Specialist Palliative Care Active Response from a five day to a seven day service.

The Wrightington Wigan and Leigh Teaching Hospitals NHS Foundation Trust (WWL) also provided £87,730 for two Hospice Nurse Specialist posts, who provide specialist hospice care to people in their own home or place of residence.

All other hospice clinical services are reliant on charitable income.

The trustees are grateful for the support given by GM Integrated Care, WWL and Wigan Council and recognise the excellent working relationship that exists between the Hospice and these organisations.

During the year, the Hospice's cash and investment balances have increased to £5,898,466 (2022-23: £5,730,262).

The total cost of running the hospice in 2023-24 was £6,420,731 (2022-23: £5,951,420), an increase of 8%. The total income generated was £6,401,279 (2022-23: £5,265,836). Gain on investments was £148,301 (2022-23: Loss: £92,869). The net of the above resulted in a surplus of £128,849 (2022-23: loss £778,453). The Hospice continues to strive to deliver its services.

STRATEGIC REPORT

The hospice relies on its reserves to enable it to continue its work. The level of reserves is constantly under review through the Business Committee. At present, the Hospice continues to operate within its reserves policy which requires these to be maintained at a level that represents a range of between 6 and 12 months running costs.

The Executive team in conjunction with the Board continue to monitor the financial situation closely to ensure the hospice is fully prepared for what lies ahead. The Board is committed to 'balancing the books' and avoiding large deficits so that the future of the Hospice is not put at risk. Ultimately this can only come about through increasing income and/or reducing costs.

The executive team continues to hold regular meetings with both the NHS Integrated Care System to advocate for additional support for the Hospice in terms of a fair and sustainable multi-year funding settlement supplemented by additional service-specific contracts.

Work also continues through the Greater Manchester Hospice Provider Collaborative, a strategic alliance of seven adult and two children's hospices in Greater Manchester. The alliance employs a project manager, who facilitates its ambition for improved collaboration and a common approach to negotiations with NHS Greater Manchester Integrated Care.

STRATEGIC REPORT

Financial review

Reserves and investment policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment that the Board of Trustees sees fit. However, funds are invested in line with the reserves and investment policy in order to produce reasonable income and capital appreciation over time. This is achieved by a spread of investments which includes predominantly cash-based deposits and a proportion of equity-based funds.

The Hospice investment policy is that the proportion of investment funds and equities that can be held at any one time should be no more than 25% and that the general policy should remain one of a cautious approach. The equity-based investments are held in a Discretionary Portfolio managed by Quilter Cheviot Investment Management. The performance of this portfolio is reviewed by the Business Committee of the Board via half-yearly reports produced by Quilter Cheviot. The performance of these investments is benchmarked with wider market returns.

The like-for-like investment funds, equities and gilts increased in value by £157,478 (2022-23: decrease of £84,631).

The trustees will endeavour to maintain reserves at a level of between 6 and 12 months running costs. The Board considers that this policy on reserves offers some protection to the Hospice from the variability and uncertainty of other income streams, such as legacy income. In the event that reserves reduce to below the minimum as stated above, it also provides time for the ordered restructure of services without putting the organisation in jeopardy.

The freely available reserves of the Hospice increase to £5,528,012 (2022-23: £5,112,812) as detailed in Note 25 to the Accounts equivalent to 9.5 months running costs. At the current level, the Board feel that they would be able to continue the current activities of the Hospice. The current approach of careful financial management will be maintained.

As part of our commitment to make allowance for the cost of planned maintenance necessary to ensure the quality of our services is maintained, the trustees have designated funds from free reserves. An analysis of the current position regarding designated funds is as follows:

Designated funds used in the current year:

Dilapidations and refurbishment fund	£0

Designated funds for future years:

Dilapidations and refurbishment fund	£296,804

STRATEGIC REPORT

Future plans

Wigan & Leigh Hospice continues to face significant financial challenges, like so many other hospices and healthcare providers across the UK. During the 2023/24 financial year, good progress was made towards overcoming these challenges, but there is still a long way to go.

The new hospice strategy demonstrates a commitment to building a Strong & Sustainable hospice, with the ability to withstand any challenges that come our way. Only by doing this will we be able to continue to provide outstanding hospice services to the people of Wigan & Leigh.

The Board of Trustees and Executive Team, with the support of the wider hospice team, will be working to achieve the priorities set out in the strategic plan with strong departmental plans that will focus on strengthening the hospice in every area - ensuring everyone in the Wigan Borough has access to outstanding palliative care.

Strategic plan 2024-2029

Our vision: For everyone to have the care, information & support they need when facing or affected by life-limiting illness.

Our mission: To promote and provide outstanding care, specialist support and information for people experiencing and affected by life-limiting illness, dying, and bereavement.

Our priorities:

Outstanding & Accessible

o Enable people with a life-limiting illness across our communities to live and die well in the place they feel most comfortable
o Enable people affected by death and dying to access effective support when they need it.
o Provide training, advice and support to individuals and care settings on how to deliver outstanding palliative and end of life care.
o Empower our communities to talk about death and plan for their future care needs.

Strong and Sustainable

o Secure the income we need to deliver and grow our services.
o Develop our use of data, knowledge, and local insight to innovate and continuously improve our services.
o Ensure our organisation is governed, led, and managed effectively.
o Provide high-quality facilities, services and information.
o Embrace environmental sustainability by using resources thoughtfully.

Inclusive and Empowering

o Value the contributions of our staff, volunteers, supporters and partners, working together as one "Team Hospice".
o Recruit and retain exceptional people and support them to excel together.
o Embrace equality, diversity and inclusion.
o Work with our partners, using our knowledge and expertise to make a difference locally, regionally and nationally.
o Empower our communities and those using our services, to have their say on the services we offer.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company, incorporated in England and Wales on 10 November 1982, limited by guarantee under clause 6 of its Memorandum of Association. The company has no share capital, being a company limited by guarantee. Liability is limited to £5 for each member in the event of it being wound up. The number of members registered at 31 March 2024 is 57. The charitable company is governed by its Memorandum and Articles of Association. The company was registered as a charity by the Charity Commissioners for all purposes on 8 January 1983 (certificate number 513400).

Recruitment and appointment of Trustees

The Board of Trustees is made up of between seven and fifteen members. They are elected from members of the Hospice Association at its Annual General Meeting. One third of the trustees retire on a rolling basis after three years in office. These members are then eligible for re-election to the Board at the next Annual General Meeting. The Chairman is elected annually by the trustees at their first meeting following the Annual General Meeting. Recruiting and retaining the right trustees is an important aspect of governing the Hospice. It is important that the Board of Trustees has a balance of people with a range of skills and backgrounds who are able to contribute to the governance process.

Organisational structure

The Board of Trustees meets at least four times a year to direct and manage the governance of the Hospice. In addition supplementary 'away days' are held to discuss the broader aspects of Hospice strategy. The trustees have ultimate responsibility for setting the direction of the Hospice and their role is to ensure that the Hospice is financially viable, well run and that it meets the needs for which it was set up. This work includes agreeing the Hospice strategy, service developments and finances. Day to day management is delegated by the Board to the members of the executive team. The hospice has a strong governance structure underpinning this work and holding the executive team to account.

The Board of Trustees considers current initiatives, service developments and strategic issues at its scheduled quarterly Board meetings. Comprehensive written reports are provided by the executive team which are discussed and considered at the meetings.

The executive team consists of the Chief Executive, Clinical Director, Medical Director, Director of People and Operations and Director of Business Development.

Induction and training of new trustees

New trustees receive a comprehensive induction to acquaint themselves with the Hospice, its aims and objectives and its organisational structure. Hospice UK produce a guide for new trustees and the Charity Commission produce a number of excellent documents for new and existing trustees including 'The essential trustee' guide which explains what is expected of trustees in respect of charity law and how effective governance is best achieved. New trustees are encouraged to meet members of staff within the organisation to gain a wider understanding of the work of the Hospice. The Chief Executive ensures that all trustees are kept up to date with the wider issues around hospice and end of life care through the circulation of key documents. All trustees are encouraged to sign up to the weekly online Leader's Briefing from Hospice UK and to attend relevant training courses as and when these are felt appropriate.

Key management remuneration

Executive team remuneration is agreed by the Business Committee and wider Board in consultation with the Chief Executive and by reference to the annual Hospice Rewards survey facilitated by Hospice UK together with data on salary levels for vacant posts advertised through the hospice network. The salaries currently being paid are commensurate with these roles in similarly sized hospices.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit and, in particular, the guidance on the relief of those in need by reason of ill-health. The trustees believe this charity provides a public benefit as its principal activity is to provide palliative and end of life care services which seek to enhance the quality of life of individuals living with a life limiting condition through the provision of in-patient, community and day therapy care and through education, training and support within the Hospice and to the wider health and social care economy.

Fundraising standards and GDPR

The Hospice maintains high ethical standards with regard to its fundraising activities and follows the guidance of the Fundraising Regulator and Gambling Commission. There is a robust complaints procedure in place which is published on the Hospice website and displayed in public areas throughout the Hospice. Any complaints received are thoroughly investigated following an established procedure which would result in lessons learned being implemented where appropriate and action taken following the Hospice disciplinary action should this prove necessary.

The Hospice conducts regular reviews of its fundraising activities and has robust systems of line-management and accountability. The Board can confirm that the Hospice is fully compliant with the regulations contained within the General Data Protection Regulation. A thorough review of all our activities has been conducted and enhanced systems introduced via our fundraising database to ensure that we protect any potential supporters from unreasonable intrusion or undue pressure. We have robust procedures in place to ensure that supporters who no longer wish to receive fundraising information from us can opt out of some or all paper and electronic communication.

Risk management

The Hospice has a range of policies and procedures related to risk management. These are reviewed and updated as required. The Board Assurance Framework is updated and reviewed by the Executive Team and Board on a quarterly basis. Each Advisory Group and Committee provides a summary of the key risks and associated actions to the board.

All staff and appropriate volunteers are required to complete annual mandatory training covering health and safety issues such as fire safety, moving and handling, basic food hygiene, equality & diversity and infection control. Additional mandatory training is provided specific to roles. Compliance with mandatory training is monitored closely. Regular health and safety, cleaning and infection control audits are carried out. The Care Quality Commission monitors the hospice and the Food Standards Agency carry out regular inspections of the Hospice. The CQC carried out its last inspection in 2016 at which the Hospice received an 'Outstanding' rating. The CQC continue to monitor the hospice using a mix of onsite and off-site tools and data, including regular meetings with the hospice. They concluded that an inspection of the hospice is not required.

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Xeinadin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on .....23.10.24..... and signed on the board's behalf by:

.....
P F Carroll - Trustee

Opinion

We have audited the financial statements of Wigan and Leigh Hospice (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

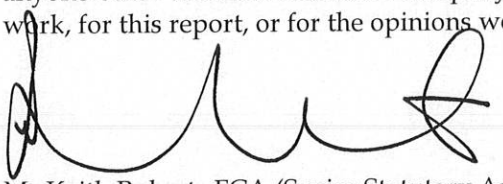
In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and those charged with governance, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Keith Roberts FCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited
Citygate
Longridge Road
Preston
Lancashire
PR2 5BQ

Date: 28.10.24

Wigan and Leigh Hospice

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,149,590	-	1,149,590	686,961
Charitable activities	5				
Grants and Contracts for the provision of care		2,624,614	161,269	2,785,883	2,563,586
Other trading activities	3	2,328,962	-	2,328,962	1,964,663
Investment income	4	136,844	-	136,844	50,626
Total		6,240,010	161,269	6,401,279	5,265,836
EXPENDITURE ON					
Raising funds	6	1,054,805	-	1,054,805	1,001,289
Charitable activities	7				
Grants and Contracts for the provision of care		5,093,966	271,960	5,365,926	4,950,131
Total		6,148,771	271,960	6,420,731	5,951,420
Net gains/(losses) on investments		148,301	-	148,301	(92,869)
NET INCOME/(EXPENDITURE)		239,540	(110,691)	128,849	(778,453)
RECONCILIATION OF FUNDS					
Total funds brought forward		8,596,314	1,537,520	10,133,834	10,912,287
TOTAL FUNDS CARRIED FORWARD		8,835,854	1,426,829	10,262,683	10,133,834

The notes form part of these financial statements

Wigan and Leigh Hospice

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	15	3,011,038	1,356,078	4,367,116	4,572,169
Investments	16	1,423,537	-	1,423,537	1,266,059
		4,434,575	1,356,078	5,790,653	5,838,228
CURRENT ASSETS					
Stocks	17	1,021	-	1,021	1,110
Debtors	18	443,499	-	443,499	184,505
Investments	19	2,508,765	-	2,508,765	757,749
Cash at bank		1,891,851	74,313	1,966,164	3,706,454
		4,845,136	74,313	4,919,449	4,649,818
CREDITORS					
Amounts falling due within one year	20	(443,857)	(3,562)	(447,419)	(354,212)
NET CURRENT ASSETS		4,401,279	70,751	4,472,030	4,295,606
TOTAL ASSETS LESS CURRENT LIABILITIES		8,835,854	1,426,829	10,262,683	10,133,834
NET ASSETS		8,835,854	1,426,829	10,262,683	10,133,834
FUNDS	21				
Unrestricted funds				8,835,854	8,596,314
Restricted funds				1,426,829	1,537,520
TOTAL FUNDS				10,262,683	10,133,834

The financial statements were approved by the Board of Trustees and authorised for issue on 23·10·24 and were signed on its behalf by:

.....
P F Carroll - Trustee

The notes form part of these financial statements

Wigan and Leigh Hospice

Cash Flow Statement
for the Year Ended 31 March 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(80,999)	896,771
Net cash (used in)/provided by operating activities		(80,999)	896,771
Cash flows from investing activities			
Purchase of tangible fixed assets		(22,942)	(102,794)
Purchase of fixed asset investments		(212,522)	(501,612)
Sale of fixed asset investments		203,345	493,374
Movement in fixed term deposit accounts		(1,751,016)	294,674
Interest received		98,465	14,778
Dividends received		25,379	23,848
Net cash (used in)/provided by investing activities		(1,659,291)	222,268
Change in cash and cash equivalents in the reporting period		(1,740,290)	1,119,039
Cash and cash equivalents at the beginning of the reporting period		3,706,454	2,587,415
Cash and cash equivalents at the end of the reporting period		1,966,164	3,706,454

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 March 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	128,849	(778,453)
Adjustments for:		
Depreciation charges	227,995	254,521
(Gain)/losses on investments	(148,301)	92,869
Interest received	(98,465)	(14,778)
Dividends received	(25,379)	(23,848)
Decrease in stocks	89	3,125
(Increase)/decrease in debtors	(258,994)	1,294,771
Increase in creditors	93,207	68,564
Net cash (used in)/provided by operations	(80,999)	896,771

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank	3,706,454	(1,740,290)	1,966,164
	3,706,454	(1,740,290)	1,966,164
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	757,749	1,751,016	2,508,765
	757,749	1,751,016	2,508,765
Total	4,464,203	10,726	4,474,929

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

continued...

1. ACCOUNTING POLICIES - continued

Income
Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property	**-2% on cost**
Short leasehold property	**-2% on cost**
Fixtures, fittings and equipment	**-12.5% on cost**
Groundworks	**-12.5% on cost**
Computer hardware and software	**-25% on cost**
Motor vehicles	**-25% on reducing balance**

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out formula.

Taxation
As a registered charity the company is not liable to corporation tax on its income.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Unless stated otherwise in the notes to the financial statements, income and expenditure is unrestricted.

Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably.

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

Hire purchase and leasing commitments

Rentals applicable to leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Debtors and creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates defined contribution and stakeholder pension plans for the benefit of its employees. Contributions are expensed as they become payable.

Judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

continued...

1. ACCOUNTING POLICIES - continued

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	487,947	361,201
Legacies	661,483	325,740
Member's subscriptions	160	20
	1,149,590	686,961

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	596,279	477,525
Charity shops	1,067,859	880,314
Lottery income	664,259	606,208
Room hire	565	616
	2,328,962	1,964,663

4. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	13,000	12,000
Dividends	25,379	23,848
Deposit account interest	98,465	14,778
	136,844	50,626

continued...

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024 £	2023 £
Greater Manchester Integrated Care	Grants and Contracts for the provision of care	2,606,166	2,318,676
NHS Health Education England MPET funding-restricted income	Grants and Contracts for the provision of care	-	3,584
Hospice in your Care Home	Grants and Contracts for the provision of care	-	112,996
WWL	Grants and Contracts for the provision of care	87,730	128,330
Other	Grants and Contracts for the provision of care	91,987	-
		2,785,883	2,563,586

Income from charitable activities was £2,785,883 (2023: £2,563,586) of which £161,269 (2023: £244,910) was attributable to restricted funds and £2,624,614 (2023: £2,318,676) was attributable to unrestricted funds.

6. RAISING FUNDS

Raising donations and legacies

	2024 £	2023 £
Fund raising costs	298,428	276,715
Shop operating costs	479,368	431,661
Lottery operation costs	261,348	256,243
	1,039,144	964,619

Included within fund raising costs are wages costs of £196,212 (2023 - £142,545).
Included within shop operating costs are wages costs of £209,017 (2023 - £141,388).
Included within lottery operation costs are wages costs of £42,251 (2023 - £21,338).

Other trading activities

	2024 £	2023 £
Bad debts	-	21,061

continued...

6. RAISING FUNDS - continued

Investment management costs

	2024	2023
	£	£
Portfolio management	15,661	15,609
Aggregate amounts	1,054,805	1,001,289

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)
	£
Grants and Contracts for the provision of care	5,365,926

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	4,108,443	3,736,617
Travel costs	37,124	38,574
Insurance	61,954	52,004
Rates, light and heat	88,231	56,333
Telephone	22,589	17,395
Postage, stationery & printing	57,629	47,158
Laundry	8,787	15,599
Sundry expenses	36,474	2,849
Medical supplies	67,715	78,554
Catering	43,861	44,689
Cleaning	148,257	153,219
Repairs and renewals	107,752	124,114
Recruitment costs	23,880	27,368
Bank charges	4,674	12,814
Education and training	23,165	29,884
Drugs costs	105,278	114,942
Computer consumables & website	142,914	118,216
Subscriptions and journals	4,678	3,619
Legal fees	28,360	31,606
Auditor's remuneration	13,806	13,280
Development costs	-	6,440
Motor expenses	10,764	-
Depreciation	219,591	224,857
	5,365,926	4,950,131

continued...

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	227,995	254,521

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

11. STAFF COSTS

	31.03.24	31.03.23
	£	£
Wages and salaries	3,856,714	3,435,558
Social security costs	344,199	300,588
Other pension costs	355,010	305,742
	4,555,923	4,041,888

The average monthly head count was 111 staff (2023: 109 staff) and the average number of whole time equivalent employees during the period was as follows:

	31.03.24	31.03.23
Clinical services	72	73
Support services	8	8
Income generation	13	10
Administration	18	18
	111	109

The number of employees who received total employee benefits of more than £60,000 per annum is as follows:

	31.03.24	31.03.23
£60,001 - £70,000	2	2
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-

continued...

11. STAFF COSTS - continued

The key management personnel of the charity during the year comprised the trustees, the Chief Executive Officer, the Clinical Director and the Director of Business Development. The employee benefits of key management personnel of the charity was £259,517 (2023: £172,525).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	678,261	8,700	686,961
Charitable activities			
Grants and Contracts for the provision of care	2,318,676	244,910	2,563,586
Other trading activities	1,964,663	-	1,964,663
Investment income	50,626	-	50,626
Total	5,012,226	253,610	5,265,836
EXPENDITURE ON			
Raising funds	1,001,289	-	1,001,289
Charitable activities			
Grants and Contracts for the provision of care	4,767,115	183,016	4,950,131
Total	5,768,404	183,016	5,951,420
Net gains/(losses) on investments	(92,869)	-	(92,869)
NET INCOME/(EXPENDITURE)	(849,047)	70,594	(778,453)
RECONCILIATION OF FUNDS			
Total funds brought forward	9,445,361	1,466,926	10,912,287
TOTAL FUNDS CARRIED FORWARD	8,596,314	1,537,520	10,133,834

continued...

13. SUPPORT COSTS

Support costs incurred in the year in relation to charitable activities were as follows:

	31.3.24	31.3.23
	£	£
Staff costs	379,822	352,295
Postage, stationery and printing	9,567	14,148
Telephone	6,778	5,219
Rates, light and heat	11,343	7,146
Recruitment	7,210	8,212
Cleaning	22,549	23,304
Insurance	9,294	7,801
Sundries	2,653	208
Repairs and maintenance	17,703	18,574
Professional fees	31,394	31,606
Audit fees	13,806	13,280
	512,119	481,793

14. GOVERNANCE COSTS

	31.3.24	31.3.23
	£	£
Professional fees	-	1,700
Audit fees	13,806	13,280
	13,806	14,980

continued...

15. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2023	678,261	5,514,789	2,249,434	68,024	8,510,508
Additions	-	-	22,942	-	22,942
At 31 March 2024	678,261	5,514,789	2,272,376	68,024	8,533,450
DEPRECIATION					
At 1 April 2023	111,257	1,818,423	1,945,569	63,090	3,938,339
Charge for year	13,565	112,924	100,272	1,234	227,995
At 31 March 2024	124,822	1,931,347	2,045,841	64,324	4,166,334
NET BOOK VALUE					
At 31 March 2024	553,439	3,583,442	226,535	3,700	4,367,116
At 31 March 2023	567,004	3,696,366	303,865	4,934	4,572,169

16. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2023	1,266,059
Additions	212,522
Disposals	(211,427)
Revaluations	156,383
At 31 March 2024	1,423,537
NET BOOK VALUE	
At 31 March 2024	1,423,537
At 31 March 2023	1,266,059

There were no investment assets outside the UK.

Cost or valuation at 31 March 2024 is represented by:

	Listed investments £
Valuation in 2024	1,423,537

continued...

17. STOCKS

	2024	2023
	£	£
Stocks	1,021	1,110

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	34,132	47,346
Other debtors	31,589	11,296
Prepayments and accrued income	377,778	125,863
	443,499	184,505

19. CURRENT ASSET INVESTMENTS

	2024	2023
	£	£
Fixed Term Deposits	2,508,765	757,749

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	155,366	145,440
Accrued expenses	128,848	95,838
Other creditors	89,788	48,897
Deferred income	73,417	64,037
	447,419	354,212

continued...

21. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	8,596,314	239,540	8,835,854
Restricted funds			
DoH Capital Grant Funding	37,644	(1,694)	35,950
Building Fund- annexe	238,333	(7,043)	231,290
Building Fund-inpatient unit	128,144	(3,831)	124,313
Creative Arts Therapy Centre fund	13,938	(400)	13,538
NHS England Capital Grant-Woodview Centre	405,450	(10,200)	395,250
NHS England Capital Grant- Inpatient Unit	525,000	(12,000)	513,000
Macmillan 7 Day Service Project	20,975	-	20,975
Amberswood Garden Project	1,365	(454)	911
Hospital Saturday Fund	1,000	(250)	750
Westfield Health	7,693	(1,224)	6,469
Edward Gosling Foundation	2,387	(597)	1,790
Wolfson Foundation	8,248	(2,063)	6,185
W G Edwards Charitable Foundation	2,231	-	2,231
Morrisons Foundation	9,592	(1,919)	7,673
D'Oyly Carte Charitable Trust	2,138	-	2,138
Bents & Bongs	1,550	(310)	1,240
National Lottery	6,481	-	6,481
Duchy of Lancaster	1,500	(250)	1,250
Screwfix Foundation	2,077	(415)	1,662
Skipton	1,200	(200)	1,000
Hedley Foundation	2,250	(375)	1,875
Manchester Guardian Society	3,200	-	3,200
Skelton Charity	900	(150)	750
WHISPAR Single Point of Access	107,024	(77,634)	29,390
EG Trust	7,200	(900)	6,300
Hospice Aid UK	-	3,307	3,307
Screwfix	-	4,375	4,375
The February Foundation - Child Bereavement Project	-	3,536	3,536
	1,537,520	(110,691)	1,426,829
TOTAL FUNDS	10,133,834	128,849	10,262,683

continued...

21. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	6,240,010	(6,148,771)	148,301	239,540
Restricted funds				
DoH Capital Grant Funding	-	(1,694)	-	(1,694)
Building Fund- annexe	-	(7,043)	-	(7,043)
Building Fund-inpatient unit	-	(3,831)	-	(3,831)
Creative Arts Therapy Centre fund	-	(400)	-	(400)
NHS England Capital Grant-Woodview Centre	-	(10,200)	-	(10,200)
NHS England Capital Grant- Inpatient Unit	-	(12,000)	-	(12,000)
Amberswood Garden Project	-	(454)	-	(454)
Hospital Saturday Fund	2,000	(2,250)	-	(250)
Westfield Health	-	(1,224)	-	(1,224)
Edward Gosling Foundation	-	(597)	-	(597)
Wolfson Foundation	-	(2,063)	-	(2,063)
Morrisons Foundation	-	(1,919)	-	(1,919)
Bents & Bongs	-	(310)	-	(310)
Duchy of Lancaster	-	(250)	-	(250)
Screwfix Foundation	-	(415)	-	(415)
WWL Funding	87,730	(87,730)	-	-
Skipton	-	(200)	-	(200)
Hedley Foundation	-	(375)	-	(375)
Skelton Charity	-	(150)	-	(150)
NHS E-Prescribing Project	5,562	(5,562)	-	-
WHISPAR Single Point of Access	-	(77,634)	-	(77,634)
Hospice UK	100	(100)	-	-
EG Trust	-	(900)	-	(900)
Hospice Aid UK	3,780	(473)	-	3,307
Screwfix	5,000	(625)	-	4,375
The February Foundation - Child Bereavement Project	3,536	-	-	3,536
Homeless Role Funding	7,384	(7,384)	-	-
Edge Hill Placement	18,900	(18,900)	-	-
Masonic Charitable Foundation	24,177	(24,177)	-	-
Enid Slater Charitable Trust	600	(600)	-	-
Wigan and Leigh Community Charity	2,500	(2,500)	-	-
	161,269	(271,960)	-	(110,691)
TOTAL FUNDS	6,401,279	(6,420,731)	148,301	128,849

continued...

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	9,445,361	(849,047)	8,596,314
Restricted funds			
DoH Capital Grant Funding	39,338	(1,694)	37,644
NHS Health Education MPET funding	255	(255)	-
Building Fund- annexe	245,376	(7,043)	238,333
Building Fund-inpatient unit	131,975	(3,831)	128,144
Creative Arts Therapy Centre fund	14,338	(400)	13,938
NHS England Capital Grant-Woodview Centre	415,650	(10,200)	405,450
NHS England Capital Grant- Inpatient Unit	537,000	(12,000)	525,000
Macmillan 7 Day Service Project	20,975	-	20,975
Amberswood Garden Project	1,819	(454)	1,365
Hospital Saturday Fund	1,250	(250)	1,000
Westfield Health	8,917	(1,224)	7,693
Edward Gosling Foundation	2,984	(597)	2,387
Wolfson Foundation	10,311	(2,063)	8,248
W G Edwards Charitable Foundation	2,231	-	2,231
Morrisons Foundation	11,511	(1,919)	9,592
D'Oyly Carte Charitable Trust	2,138	-	2,138
Bents & Bongs	1,860	(310)	1,550
National Lottery	6,481	-	6,481
Duchy of Lancaster	1,750	(250)	1,500
Screwfix Foundation	2,492	(415)	2,077
Skipton	1,400	(200)	1,200
Hedley Foundation	2,625	(375)	2,250
Manchester Guardian Society	3,200	-	3,200
Skelton Charity	1,050	(150)	900
WHISPAR Single Point of Access	-	107,024	107,024
EG Trust	-	7,200	7,200
	1,466,926	70,594	1,537,520
TOTAL FUNDS	10,912,287	(778,453)	10,133,834

continued...

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	5,012,226	(5,768,404)	(92,869)	(849,047)
Restricted funds				
DoH Capital Grant Funding	-	(1,694)	-	(1,694)
NHS Health Education MPET funding	3,584	(3,839)	-	(255)
Building Fund- annexe	-	(7,043)	-	(7,043)
Building Fund-inpatient unit	-	(3,831)	-	(3,831)
Creative Arts Therapy Centre fund	-	(400)	-	(400)
NHS England Capital Grant-Woodview Centre	-	(10,200)	-	(10,200)
NHS England Capital Grant- Inpatient Unit	-	(12,000)	-	(12,000)
Amberswood Garden Project	-	(454)	-	(454)
Hospital Saturday Fund	-	(250)	-	(250)
Westfield Health	-	(1,224)	-	(1,224)
Edward Gosling Foundation	-	(597)	-	(597)
Wolfson Foundation	-	(2,063)	-	(2,063)
Morrisons Foundation	-	(1,919)	-	(1,919)
Bents & Bongs	-	(310)	-	(310)
Duchy of Lancaster	-	(250)	-	(250)
Screwfix Foundation	-	(415)	-	(415)
WWL Funding	128,330	(128,330)	-	-
Skipton	-	(200)	-	(200)
Hedley Foundation	-	(375)	-	(375)
Skelton Charity	-	(150)	-	(150)
WHISPAR Single Point of Access	112,996	(5,972)	-	107,024
Hospice UK	1,500	(1,500)	-	-
EG Trust	7,200	-	-	7,200
	253,610	(183,016)	-	70,594
TOTAL FUNDS	5,265,836	(5,951,420)	(92,869)	(778,453)

continued...

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	9,445,361	(609,507)	8,835,854
Restricted funds			
DoH Capital Grant Funding	39,338	(3,388)	35,950
NHS Health Education MPET funding	255	(255)	-
Building Fund- annexe	245,376	(14,086)	231,290
Building Fund-inpatient unit	131,975	(7,662)	124,313
Creative Arts Therapy Centre fund	14,338	(800)	13,538
NHS England Capital Grant-Woodview Centre	415,650	(20,400)	395,250
NHS England Capital Grant- Inpatient Unit	537,000	(24,000)	513,000
Macmillan 7 Day Service Project	20,975	-	20,975
Amberswood Garden Project	1,819	(908)	911
Hospital Saturday Fund	1,250	(500)	750
Westfield Health	8,917	(2,448)	6,469
Edward Gosling Foundation	2,984	(1,194)	1,790
Wolfson Foundation	10,311	(4,126)	6,185
W G Edwards Charitable Foundation	2,231	-	2,231
Morrisons Foundation	11,511	(3,838)	7,673
D'Oyly Carte Charitable Trust	2,138	-	2,138
Bents & Bongs	1,860	(620)	1,240
National Lottery	6,481	-	6,481
Duchy of Lancaster	1,750	(500)	1,250
Screwfix Foundation	2,492	(830)	1,662
Skipton	1,400	(400)	1,000
Hedley Foundation	2,625	(750)	1,875
Manchester Guardian Society	3,200	-	3,200
Skelton Charity	1,050	(300)	750
WHISPAR Single Point of Access	-	29,390	29,390
EG Trust	-	6,300	6,300
Hospice Aid UK	-	3,307	3,307
Screwfix	-	4,375	4,375
The February Foundation - Child Bereavement Project	-	3,536	3,536
	1,466,926	(40,097)	1,426,829
TOTAL FUNDS	10,912,287	(649,604)	10,262,683

continued...

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	11,252,236	(11,917,175)	55,432	(609,507)
Restricted funds				
DoH Capital Grant Funding	-	(3,388)	-	(3,388)
NHS Health Education MPET funding	3,584	(3,839)	-	(255)
Building Fund- annexe	-	(14,086)	-	(14,086)
Building Fund-inpatient unit	-	(7,662)	-	(7,662)
Creative Arts Therapy Centre fund	-	(800)	-	(800)
NHS England Capital Grant-Woodview Centre	-	(20,400)	-	(20,400)
NHS England Capital Grant- Inpatient Unit	-	(24,000)	-	(24,000)
Amberswood Garden Project	-	(908)	-	(908)
Hospital Saturday Fund	2,000	(2,500)	-	(500)
Westfield Health	-	(2,448)	-	(2,448)
Edward Gosling Foundation	-	(1,194)	-	(1,194)
Wolfson Foundation	-	(4,126)	-	(4,126)
Morrisons Foundation	-	(3,838)	-	(3,838)
Bents & Bongs	-	(620)	-	(620)
Duchy of Lancaster	-	(500)	-	(500)
Screwfix Foundation	-	(830)	-	(830)
WWL Funding	216,060	(216,060)	-	-
Skipton	-	(400)	-	(400)
Hedley Foundation	-	(750)	-	(750)
Skelton Charity	-	(300)	-	(300)
NHS E-Prescribing Project	5,562	(5,562)	-	-
WHISPAR Single Point of Access	112,996	(83,606)	-	29,390
Hospice UK	1,600	(1,600)	-	-
EG Trust	7,200	(900)	-	6,300
Hospice Aid UK	3,780	(473)	-	3,307
Screwfix	5,000	(625)	-	4,375
The February Foundation - Child Bereavement Project	3,536	-	-	3,536
Homeless Role Funding	7,384	(7,384)	-	-
Edge Hill Placement	18,900	(18,900)	-	-
Masonic Charitable Foundation	24,177	(24,177)	-	-
Enid Slater Charitable Trust	600	(600)	-	-
Wigan and Leigh Community Charity	2,500	(2,500)	-	-
	414,879	(454,976)	-	(40,097)
TOTAL FUNDS	11,667,115	(12,372,151)	55,432	(649,604)

continued...

21. MOVEMENT IN FUNDS - continued

Unrestricted funds hold incoming resources for the purpose of the charity, to be spent within its objects; the balance at period end £8,835,854 (2023: £8,596,314) represents the net assets of the fund.

Restricted funds hold grants and other income given for specific purposes. The balance at the year end represents the net assets of the fund.

Department of Health Capital Grant Funding - This is a contribution from the Department of Health under its programme to enhance the hospice environment for patients and carers.

Hospice in your Care Home - This is a contribution from the Wigan & District Cancer Research Committee and Wigan Council to fund a pilot project offering ongoing practical advice and support in eight nursing homes across the Borough.

NHS Health Education England MPET funding - These are contributions from NHS Health Education England (MPET monies) to fund training for staff in Care Homes and GP practices.

Building Fund annexe - This is a contribution from Ashton, Leigh and Wigan PCT and The Big Lottery Fund to assist with the build of the new annexe.

Building Fund Inpatient Unit and Creative Arts Therapy Centre Fund are contributions from the Department of Health for capital improvements under the Dignity in Care for Older People programme.

NHS England Capital Grant Woodview Centre capital costs - This is a contribution from NHS England to enhance the hospice environment for patients and carers.

NHS England Capital Grant Inpatient Unit - This is a contribution from NHS England towards the capital costs for the inpatient refurbishment project.

Macmillan 7 Day Service fund - This is funding from Macmillan Cancer Care for a two year project involving Wrightington Wigan & Leigh NHS Trust and the Hospice to trial enhanced access to specialist medical and nursing support at weekends and Bank Holidays in the community and acute settings.

Amberswood Garden Project fund - This is funding from the National Lottery 'Awards for All' programme for the creation of a secluded garden area and wildflower retreat within the Hospice grounds.

Hospital Saturday Fund - This is a contribution from the Hospital Saturday Fund to purchase 2 syringe pumps for use on the In Patient Unit.

Westfield Health - This is a contribution from Westfield Health to purchase 9 syringe pumps for use on the In Patient Unit.

Edward Gosling Foundation - This is a contribution from the Edward Gosling Foundation for the purchase of 7 mattresses for use on the In Patient Unit.

Wolfson Foundation - This is a contribution from the Wolfson Foundation to fund the installation of a canopy over the patients' entrance.

W G Edwards Charitable Foundation - This is a contribution from W G Edwards Charitable Foundation for the installation of an organic patio garden for use by the Oak Centre patients.

continued...

21. MOVEMENT IN FUNDS - continued

Morrisons Foundation - This is a contribution from Morrisons Foundation to fund the refurbishment of our mortuary.

D'Oyly Carte Charitable Trust - This is a contribution from D'oyly Carte Charitable Trust to fund the establishment of Music and Art therapy groups in our Oak Centre.

Bents & Bongs - Bents & Bongs awarded this grant to fund the purchase of ten nebulisers and two suction pump units.

BUPA - This grant was received from BUPA UK Foundation to help towards increased costs of PPE and cleaning equipment due to COVID-19.

National Lottery - The National Lottery Community Fund awarded this grant to install a path in the car park to improve the accessibility to the Hospice for pedestrians and those who use wheelchairs and bicycles.

National Lottery - This is a contribution towards the purchase of a replacement Nurse Call System.

Health Education England - Health Education England awarded this grant in regards to student placements.

Family Welfare Trust - This is a contribution from Family Welfare Trust to fund the purchase of a suction pump.

Screwfix Foundation - This is a contribution from Screwfix Foundation to fund the refurbishment of the kitchen on the in-patient unit.

Garfield Weston - This is a contribution from The Garfield Weston Foundation to help fund the Oak Centre project.

Oak Centre - This grant was received to cover the payment of employees who were seconded to Wigan Council for three months.

IPC Fund - The Adult Social Care Infection Control Fund was issued by the Government to reduce the rate of transmission of COVID-19 within and between care settings, in particular by helping to reduce the need for staff movements between sites.

WWL Funding - This grant was used to commission two additional Nurse Specialist posts, to enhance access to specialist palliative care services at weekends and public holidays.

NHS England - This funding was awarded to allow the hospice to provide patient care and support the NHSE Covid19 response.

Skipton Building Society - This is a contribution to the purchase of replacement bedside tables for the In Patient Unit bedrooms.

The Skelton Charity - This is a contribution to the purchase of replacement bedside tables for the In Patient Unit bedrooms.

continued...

21. MOVEMENT IN FUNDS - continued

Duchy of Lancaster - This is a contribution to the purchase of replacement bedside tables for the In Patient Unit bedrooms.

The Hedley Foundation - This grant was awarded to purchase a specialist lifting chair for the In Patient Unit.

Hospital Saturday Fund - This grant was awarded to increase capacity and reduce delays in admissions.

The Manchester Guardian Society Charitable Trust - This grant was awarded to fund the purchase of a bariatric bed for the In Patient Unit.

The Westfield Health Charity Trust - This grant was awarded to fund the purchase of a bariatric mattress for the In Patient Unit.

Single Point of Access (SPOA) - This funding was awarded from Hospice UK to develop and implement a single point of access for palliative and end of life care patients.

E-prescribing project - a total £50,000 grant was issued by NHS England/Improvement (NHSE/I) to be split between the 5 members of the GM Hospices Group. The hospice therefore received £10,000 to fund the e-prescribing system which enables prescriptions to be issued digitally.

WHISPAR - this funding was awarded to support the WHISPAR (Wigan Healthier Partnership Integrated Specialist Palliative Care Active Response) to streamline access to palliative care and provide one point of contact for patients. The one off payment was received for the recruitment of four healthcare assistants for 12 months.

Hospice UK - this grant, a Wolfson Foundation bursary, was awarded to fund the professional development of a Healthcare professional.

EG Trust - this grant was awarded to partly fund the purchase of a bariatric bed for the In Patient Unit.

Masonic Charitable Trust - This is a contribution from the Masonic Charitable Trust foundation for end of life pathway for homeless and vulnerably housed people.

Enid Slater Charitable Trust - This is a contribution for bladeless or similar fans for IPU patients.

Edge Hill University - This is funding for year 4 student doctor placements.

February Foundation for Child Bereavement Services - This is a contribution to develop the support WLH can offer to families and children affected by bereavement.

Wigan and Leigh Community Charity - This is a grant received to cover the cost of membership of the Voluntary Community, Faith and Social Enterprise.

Hospice UK - This is a grant to cover the travel expenses to the RBCS Project resilience event.

Screwfix Foundation - This is a contribution to replace existing lighting with energy efficient LED units, along with PR sensors.

continued...

21. MOVEMENT IN FUNDS - continued

Hospice UK - This is a contribution to creating an end of life pathway for homeless and vulnerably housed people in the Wigan Borough.

Homeless Role Funding - This is homeless palliative care facilitator funding creating an end of life pathway for homeless and vulnerably housed people in the Wigan Borough.

Hospital Saturday Fund Grant - This is a contribution for recliner chairs.

Hospice Aid - This is a contribution for the purchase of a bariatric bed and mattress.

22. CAPITAL COMMITMENTS

During the year to 31 March 2024 Wigan & Leigh Hospice have made an offer on a property in Atherton of £190,000, which has been accepted. At the date of signing the accounts the purchase has not been completed.

23. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024 (2023: £nil).

24. FINANCIAL INSTRUMENTS

The carrying amounts of the charity's financial instruments are as follows:

	31.3.24 £	31.3.23 £
Financial assets		
Measured at fair value through income and expenditure:		
- Fixed asset listed investments (note 16)	1,423,537	1,266,059
Debt instruments measured at amortised cost:		
-Trade debtors (note 18)	34,132	47,346
-Other debtors (note 18)	31,589	11,296
-Cash at bank	1,966,164	3,706,454
-Fixed term deposits (note 19)	2,508,765	757,749
	4,540,650	4,522,845
Financial liabilities		
Measured at amortised cost:		
-Trade creditors (note 20)	155,365	145,440
-Amounts owed to group undertakings (note 20)	-	-
-Accrued expenses (note 20)	128,848	95,838
-Other creditors (note 20)	89,788	48,897
	374,001	290,175

continued...

25. ANALYSIS OF RESERVES

	31.3.24	31.3.23
	£	£
Total reserves	10,262,683	10,133,834
Less:		
Restricted funds	(1,426,829)	(1,537,520)
Designated funds	(296,804)	(296,804)
Unrestricted tangible fixed assets	(3,011,038)	(3,186,698)
Freely available reserves	5,528,012	5,112,812

26. DESIGNATED FUNDS

The following designated funds have been set aside out of unrestricted funds by the directors for specific purposes:

	Balance at 1.4.23	New Designations	Utilised/ released	Balance at 31.3.24
	£	£	£	£
Dilapidation and refurbishment	296,804	-	-	296,804
	296,804	-	-	296,804

27. PENSION COSTS

The company made contributions to defined contribution pension schemes during the year. The contributions for the year, charged to the Statements of Financial Activities were £355,010 (2023: £305,742). At 31/3/2024 £30,272.91 was outstanding (2023 - £nil).

28. OPERATING LEASES

Total future minimum lease payments under non-cancellable operating leases are as follows:

	31.03.24	31.03.23
	£	£
Not later than one year	**121,026**	114,480

continued...

29. LEGAL STATUS OF THE CHARITY

Wigan & Leigh Hospice is a company limited by guarantee in England and has no share capital. The liability of each member in the event of winding up is limited to £5. The address of the registered office is given in the charity information on page 1 of these financial statements.

30. CONTINGENT ASSET

Wigan & Leigh Hospice have been informed of a legacy due to them from the estate of Mr Frederick Wynne. At the year end the property in the estate has not been sold and the amount of the legacy is unknown.

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	487,947	361,201
Legacies	661,483	325,740
Member's subscriptions	160	20
	1,149,590	686,961
Other trading activities		
Fundraising events	596,279	477,525
Charity shops	1,067,859	880,314
Lottery income	664,259	606,208
Room hire	565	616
	2,328,962	1,964,663
Investment income		
Rents received	13,000	12,000
Dividends	25,379	23,848
Deposit account interest	98,465	14,778
	136,844	50,626
Charitable activities		
Greater Manchester Integrated Care	2,606,166	2,318,676
NHS Health Education England MPET funding-restricted income	-	3,584
Hospice in your Care Home	-	112,996
WWL	87,730	128,330
Other	91,987	-
	2,785,883	2,563,586
Total incoming resources	6,401,279	5,265,836
EXPENDITURE		
Raising donations and legacies		
Fund raising costs	298,428	276,715
Shop operating costs	479,368	431,661
Lottery operation costs	261,348	256,243
	1,039,144	964,619
Other trading activities		
Bad debts	-	21,061

Detailed Statement of Financial Activities for the Year Ended 31 March 2024

	2024	2023
	£	£
Other trading activities		
Investment management costs		
Portfolio management	15,661	15,609
Charitable activities		
Staff costs	4,108,443	3,736,617
Travel costs	37,124	38,574
Insurance	61,954	52,004
Rates, light and heat	88,231	56,333
Telephone	22,589	17,395
Postage, stationery & printing	57,629	47,158
Laundry	8,787	15,599
Sundry expenses	36,474	2,849
Medical supplies	67,715	78,554
Catering	43,861	44,689
Cleaning	148,257	153,219
Repairs and renewals	107,752	124,114
Recruitment costs	23,880	27,368
Bank charges	4,674	12,814
Education and training	23,165	29,884
Drugs costs	105,278	114,942
Computer consumables & website	142,914	118,216
Subscriptions and journals	4,678	3,619
Legal fees	28,360	31,606
Auditor's remuneration	13,806	13,280
Development costs	-	6,440
Motor expenses	10,764	-
Depreciation of tangible fixed assets	219,591	224,857
	5,365,926	4,950,131
Total resources expended	6,420,731	5,951,420
Net expenditure before gains and losses	(19,452)	(685,584)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	148,301	(92,869)
Net income/(expenditure)	128,849	(778,453)

WIGAN AND LEIGH HOSPICE

England & Wales - Charity number 513400

Accounts

REGISTERED COMPANY NUMBER: 01677155 (England and Wales)
REGISTERED CHARITY NUMBER: 513400

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2023

for

Wigan and Leigh Hospice

Xeinadin Audit Limited
Kay Johnson Gee
100 Barbirolli Square
Manchester
M2 3BD

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Report of the Trustees for the Year Ended 31 March 2023

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
01677155 (England and Wales)

Registered Charity number
513400

Registered office
Kildare Street
Hindley
Wigan
Lancashire
WN2 3HZ

Trustees

Dr S E Fisher	Chair (appointed 25.01.23)
P F Carroll	Vice Chair & Honorary Treasurer
P Payne	
D Whittaker	
A Mortimer	
S Greenhalgh	
S Bruton	
Dr S E Kenward	
J C Law	
D P Mayes	Resigned 02.11.22
R Harrison	Appointed 26.04.23

Executive Team

J Carby	Chief Executive
V McLoughlin	Clinical Director
Dr A Murray	Medical Director (employed by WWL NHS Foundation Trust from 01.7.19)
C Cooke	Director of Business Development (appointed 03.01.23)
L Korneliussen	Director of People and Operations (appointed 02.05.23)

Company Secretary
A Khan (appointed 05.12.22, resigned 09.05.23)
C Cooke (appointed 09.05.23)

Auditors
Xeinadin Audit Limited
Kay Johnson Gee
100 Barbirolli Square
Manchester
M2 3BD

Bankers
HSBC Bank plc
21 The Grand Arcade
Wigan
Lancashire
WN1 1B

Solicitors
Platt & Fishwick
The Old Bank
47 King Street
Wigan
WN1 1DB

Investment Managers
Quilter Cheviot
4th Floor
The Pinnacle
73 King Street
Manchester
M2 4NG

Report of the Trustees
for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Chair's Introduction

This year has been one of significant change for Wigan & Leigh Hospice, with new additions to the Executive Team and further staff changes which will enable us to realise our ambitions as a charity. In parallel we have appointed new Trustees, looking to the skills required to support the Executive Team and staff and ensure robust governance. By stepping into the role of Chair, I look forward to working actively with the new team and the Board to support Wigan & Leigh Hospice and the services it provides to the people of this borough.

Like the vast majority of Hospices, Wigan & Leigh is facing significant financial challenges. The long-term impact of the pandemic has been compounded by the cost of living crisis, which has left us and so many other hospices across the UK struggling to make ends meet. Despite constant vigilance and care by our leadership team and engagement of staff in achieving careful spending and economies wherever possible, our costs continue to rise and our income is not keeping up. While we are currently able to cover these additional costs from our reserves, as a Board of Trustees we are aware that this is not sustainable in the longer term and we must take action now to protect hospice services into the future.

This is why we are investing further in our income generation, in order to boost voluntary income and bring down our forecasted deficits. We recognise as a Board that we need to bring the right skills and experience on to the team if we are to overcome these challenges, which is why our new Executive Team better reflects these challenges, with the addition of a Director of Business Development to oversee income generation, publicity and finance, and a Director of People and Operations to oversee staffing and facilities at the Hospice.

However, despite the financial challenges we face, the clinical services Wigan & Leigh Hospice provides to the people of this borough continue to be exemplary. This is not only reflected in our CQC outstanding status, but also in the feedback we get from patients and those closest to them, who receive excellent palliative and end of life care, whether it is delivered in one of our 14 hospice beds, in their own home or in our 52 linked Care and Residential homes.

One of the reasons palliative and end of life care in the Wigan borough is so good, is thanks to the way the hospice works with other providers to ensure every patient receives the right care to meet their individual needs. The Wigan Healthier Partnership Integrated Specialist Palliative care Active Response (known as WHISPAR) provides anyone needing palliative care in Wigan a single point of access to these services. A team made up of representatives from the Hospice, District Nurses and other providers, meet daily to assess referrals and determine the best package of care and support for each patient.

Our Wigan Borough Palliative End of Life Care Learning Hub continue their innovative and outstanding work, with colleagues in the community and in Care and Residential homes, empowering healthcare professionals in all settings to approach palliative and end of life care with confidence. This year they have been able to introduce community engagement hubs, answering queries and meeting with an increasing range of healthcare professionals and family carers. Links to younger people and potential future health professionals are being strengthened through their Summer School which achieves excellent feedback.

By working together, these services ensure every patient receives the right support from the right people at the right time, putting the patient first and making the best use of the services available. I am so proud of the team and the work they do to support the people of the borough.

As we celebrate 40 years of Wigan & Leigh Hospice, it almost seems unimaginable that these essential community services once weren't available and only are now thanks to the hard work of amazing volunteers

and supporters who raised the funds to start the hospice and build it to what it is today. This is why it is so important we invest in our future, ensuring the people of Wigan & Leigh are still able to access these services in another 40 years, protecting what so many people have worked so hard to achieve. Thank you to everyone who has supported the hospice this year.

Best wishes

Dr Sheila Fisher
Chair of Trustees

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the charity during the year under review were to promote the relief of suffering in terminal illness by providing direct patient care in inpatient and community settings and indirectly through the provision of advice, education and training to health and social care professionals. These objectives are achieved by the provision of the following services:-

- Inpatient facilities
- Community Nurse Specialist team
- 'Hospice in your Home' community team
- Medical and Nurse-led outpatient clinics
- Wellbeing Services including counselling & complementary therapies
- Bereavement support
- Wigan Borough Palliative and End of Life Training Hub
- 24-hour Telephone Advice Line for primary and secondary care services

Further support is given to patients, their families and carers in the areas of: -

- Physiotherapy
- Occupational therapy
- Speech & Language therapy
- Dietitian

The mission, vision statement and values of the Hospice as approved by the Board are as follows:

Mission Statement

The Hospice provides high quality, compassionate and cost-effective palliative and end of life care services across the Wigan Borough. It serves adult patients and those people most important to them in their own homes and within the Hospice. Working in partnership with other health and social care providers, the Hospice seeks to ensure everyone who needs palliative and end of life care services receives them. The Hospice also shares its expertise through its in-house and outreach education programmes.

Vision Statement

Every adult with palliative and end of life care needs, and those people most important to them, within the Wigan Borough will receive timely and equitable access to high quality services, delivered by appropriately trained staff and volunteers.

Hospice Values

Compassion, Accessibility, Respect, Excellence.

Voluntary help

The trustees are very grateful to all volunteers who have helped by staffing the shops, carrying out fundraising initiatives, working in the Hospice and various other activities. The public continue to be extremely generous in continuing to support fundraising events and through donations made to the Hospice. The accounting treatment of voluntary help and donations of gifts in kind is set out on page 24 in the accounting policies. It is estimated that the value of volunteer help in the period was £769,000 (2021-22: £750,000).

STRATEGIC REPORT

Achievement and performance

In 2022-23 Wigan & Leigh Hospice supported 1,389 patients (2021-22: 1,257). Demand for the hospice's services has increased, with a 13% increase in referrals to Hospice services, compared to the previous year.

The following developments have been achieved during the year: -

- The hospice received 110 responses to its service user survey between April 2022 and March 2023. The outcomes were:
    - o 99% responded "Definitely" or "Likely" they would recommend the hospice to other people.
    - o 96% "Strongly Agreed" or "Agreed" they were treated in a sensitive way and with dignity.
    - o 95% "Strongly Agreed" or "Agreed" that they were involved enough in decisions made.
    - o 97% "Strongly Agreed" or "Agreed" that the information provided was clear and helpful.
    - o 97% "Strongly Agreed" or "Agreed" that the staff were caring.

- The hospice's recovery from COVID-19 continues to go well, with guidelines regularly reviewed in line with Government advice. Staff and volunteers have reported they feel well supported with this.

- The hospice continues to drive improvements through lessons learned, guidance and incidents reported. A staff newsletter is produced once every six months to share these lessons.

- Clinical staff are improving their use of electronic systems to improve patient care, with all community staff now using electronic prescribing, sending prescriptions directly to the patient's chosen pharmacy. There has also been improved use of the Electronic Palliative Care Co-ordination System and Systm One, both of which enable the electronic sharing of patient information with other care providers and therefore better co-ordination of care between services.

- There has been improved measurement of the effectiveness of hospice services, through increased use of the Integrated Palliative Care Outcome Scale, which assesses the patient's needs in order to better tailor the care they receive. The data collected through this also enables overall review of hospice services to ensure it is offering what patients need.

- The hospice is continuing to provide training for doctors and nurses on patients' capacity to consent to care and best practice decision making to ensure mental capacity regulations continue to be implemented across hospice services.

- The Wigan Borough Palliative End of Life Care Learning Hub is now up and running and has expanded its work from supporting care homes to over 100 settings, including prisons, learning disability teams and homelessness services - ensuring people have access to good quality end of life care whatever their care setting.

- The hospice is working on ways to develop our existing team, providing them with opportunities to train for new roles - for example Health Care Assistants being supported to train to become Assistant Practitioners and a nurse to become an Advanced Clinical Practitioner. All clinical staff joining the hospice are given access to a 12-week palliative and end of life care training programme and nursing staff complete a medicines management programme.

- Staff wellbeing has also been prioritised, with a new wellbeing group established to promote wellbeing initiatives across the whole staff team, and a clinical supervision model being developed for clinical staff.

- The hospice's bereavement service is leading on a piece of work to develop a borough-wide bereavement service for the Wigan borough.

- More staff are receiving training on Advance Care Planning in order to support patients and their families to consider what they would like from their end-of-life care, in order that their wishes can be respected when the time comes.

- Successfully embedding the Wigan Healthier partnership Integrated Specialist Palliative care Active Response (WHISPAR) service has reduced demands on the Hospice Nurse Specialist team by ensuring patients are assessed and referred to the service that best meets their specific needs. This ensures the Hospice Nurse Specialists can use their time to support the patients who need their skills. The team is currently working at capacity and the Hospice in Your Home Service has maximum reach across the borough.

- There have been significant changes to the Hospice's support services during this period. The hospice's leadership structure has been reviewed and a new Executive Team structure put in place in order to meet the changing needs of the hospice. As well as the existing Clinical Director and Medical Director, two new directors have been appointed - a Director of Business Development and a Director of People and Operations. These two new roles will focus on increasing non-statutory income and ensuring the hospice is operating effectively in order to meet the needs of patients, staff and volunteers.

- Staff departures have led to the appointment of a number of new staff in retail, fundraising and finance, all of whom bring great skills and enthusiasm to the team.

- Supporting staff has been a key priority this year, with the introduction of a new Skills for Growth Programme and a group of Wellbeing Guardians - made up of members of the staff team - coming together to develop initiatives to improve staff wellbeing.

- Recruitment continues to be a challenge for the hospice and the HR team has been attending jobs fairs and trying out new advertising channels in order to reach more job applicants. This is a piece of work that will continue in the coming year.

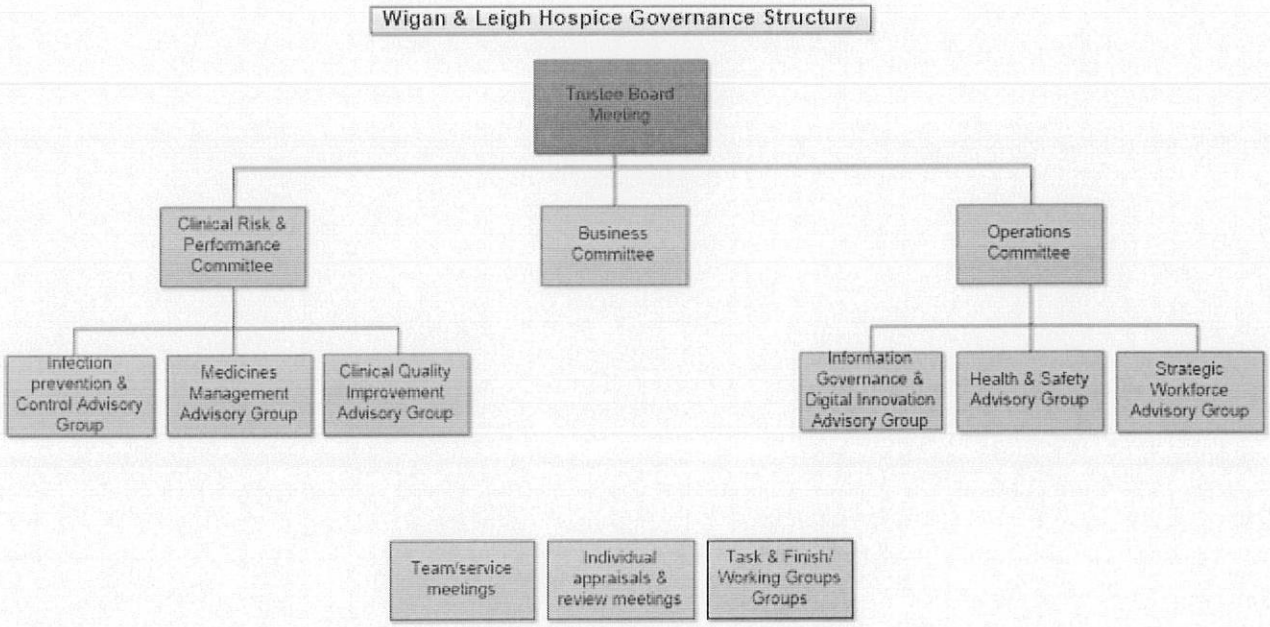
- A new onboarding system means it is now possible to get new staff into their roles faster than was previously possible, ensuring role vacancies are minimised.

Governance Framework

As part of the review of the leadership of the hospice, a new governance framework has been developed to ensure the board is able to effectively oversee the overall direction and governance of the organisation.

The Board meets a minimum of four times a year. Members of the Executive Team also attend the board meetings. The three committees are a key means for board governance, with four trustees as members and a quorum of two trustees.

Each committee meets quarterly, is chaired by a trustee and supported by members of the Executive Team and managers as required. The committees report to the board by means of shared representation, summary and chairperson's reports. The purpose of the advisory groups is to implement the organisational strategic objectives and report to the committees. They are attended by hospice staff and chaired by the relevant Executive Team member.



Role and purpose of the committees

Clinical Risk and Performance Committee

- To provide assurance that the hospice is enabled to identify and learn from the views of service users, patient safety incidents, concerns, and complaints
- To provide assurance that the clinical teams implement up to date guidelines and alerts
- To provide assurance that clinical services evidence high quality, effective care
- To provide assurance that clinical services are effectively identifying and managing risks directly affecting patients
- To provide assurance that the clinical teams operate according to regulatory requirements

Business Committee

- The Committee is responsible for ensuring there is due diligence over the financial affairs of the hospice to support effective financial governance and compliance
- The Committee has authority on behalf of the board for all financial decisions except for those powers which state that the approval of the full board is required.
- To provide assurance that the departments within the business directorate operate according to regulatory requirements
- To review the annual budget including capital expenditure plan and make recommendations to the board
- To recommend the staff annual pay award to the board
- To monitor and review actual financial performance against budget, highlighting any major variances to the board
- To consider and authorise virements over £10,000 between budgets
- To consider and authorise requests for expenditure on any item over £10,000 and less than £50,000 not included in the approved capital budget
- To review and monitor the adequacy of hospice free reserves and other assets in the context of income and expenditure, service delivery and the hospice reserves policy
- To provide assurances to the board that resources are being deployed and managed optimally to deliver current and future service needs
- To review annually the reserves and investment policy and make recommendations to the board for their adoption

- To monitor and review the performance of the investment portfolio
- To authorise the investment in or sale of cash or equity-based investments in line with the reserves and investment policy
- To review the Trustees Annual Report and Annual Financial Statements and make recommendations to the board for their adoption
- To review the annual auditors' letter, responses from management and proposed actions
- To make recommendations to the board regarding the appointment of auditors
- To approve hospice banking arrangements and oversee the process for the appointment of new bankers
- To review and approve the hospice financial policies as and when required to ensure effective financial governance

Operations Committee
- To provide assurance of delivery on workforce strategic objectives
- To provide assurance of delivery on health and safety requirements
- To provide assurance of information governance & digital strategic objectives
- To provide assurance of delivery on premises development & maintenance

STRATEGIC REPORT

Financial review

Income generation

In 2022-23 Wigan & Leigh Hospice generated £2,651,624 (2021-22: £2,803,495) thanks to the generous support of its donors. This income came from donations, legacies, lottery and retail.

A one-off business interruption insurance payment of £276,096 received by the hospice in 2021-22 accounts for the difference in income from the previous financial year. Taking this grant out, total voluntary income is slightly higher than the previous year.

Retail income has continued to recover following COVID-19 restrictions, but is not yet back at pre-pandemic levels. In 2022-23 Wigan & Leigh Hospice's charity shops generated £880,314 (2021-22: £750,641), with a notable increase towards the later part of the year as the pandemic subsided and a new retail manager was appointed.

Donations from individuals to the hospice was slightly lower than the previous year £361,201 (2021-22: £541,489). However, legacy donations during that period increased to £325,740 (2021-22: £281,678).

Fundraising events have continued to recover following COVID-19 with £477,525 generated (2021-22: £405,206). The lottery showed similar improvement as canvassers were once again able to get out to recruit new players. Income for 2022-23 was £606,208 (2021-22: £548,190). In March 2023 11,392 players were playing each week, compared to 9,890 in March 2022.

Charitable income generated a surplus of £1,650,335 (2021-22: £1,918,441) which is used to fund the costs of the Hospice. Once again, the reduction in this income can be attributed to the one-off business interruption insurance payment received in 2021-22.

The Wigan Borough Clinical Commissioning Group (CCG), provided £2,318,676 in funding in 2022-23 (2021-22: £1,868,350). This included the funding of the Hospice in your Home services, Hospice nurse Specialist Team, four inpatient unit beds and pharmacy cover, along with funding for the Wigan Borough Palliative and End of Life Training Hub.

The CCG also provided an additional £112,996 (2021-22: £164,102) for Wigan Healthier Partnership Integrated Specialist Palliative Care Active Response. This is a pilot project which aims to streamline access to palliative care and provides a single point of contact for patients. Following the success of the pilot project the funding has now been extended in to 2023-24.

All other hospice clinical services are reliant on charitable income.

The trustees are grateful for the support given by NHS England, the CCG, WWL NHS Trust and Wigan Council and recognise the excellent working relationship that exists between the Hospice and these organisations.

During the year, the Hospice's cash and investment balances have increased to £5,730,262 (2021-22: £4,990,528).

The total cost of running the hospice in 2022-23 was £5,951,420 (2021-22: £5,448,054), an increase of 9%. The total income generated was £5,265,836 (£6,091,430 2021-22). Loss on investments were £92,869 (2021-22: Gain £52,324). The net of the above resulted in a deficit of £778,453 (2021-22: surplus £695,700). The surplus in the prior year was due to the grant funding of £1,217,913 received in relation to Covid 19 as well as a business interruption claim of £276,096. Without these grants and payments, our previous financial year would have ended with a similar deficit. The challenges of the impacts of the pandemic and an increased cost of living are putting hospices across the country under significant financial pressures with Wigan Leigh Hospice being no different. The Hospice continues to strive to deliver its services.

STRATEGIC REPORT

When deficits occur, the hospice relies on its reserves to enable it to continue its work. The level of reserves is constantly under review through the Business Committee. At present, the Hospice continues to operate within its reserves policy which requires these to be maintained at a level that represents a range of between 6 and 12 months running costs.

The Executive team in conjunction with the Board continue to monitor the financial situation closely to ensure the hospice is fully prepared for what lies ahead. The Board is committed to 'balancing the books' and avoiding large deficits so that the future of the Hospice is not put at risk. Ultimately this can only come about through increasing income and/or reducing costs.

The executive team continues to hold regular meetings with both the NHS Integrated Care System to advocate for additional support for the Hospice in terms of a fair and sustainable multi-year funding settlement supplemented by additional service-specific contracts.

Work also continues through the Greater Manchester Hospice Provider Collaborative, a strategic alliance of seven adult and two children's hospices in Greater Manchester. The alliance employs a project manager, who facilitates its ambition for improved collaboration and a common approach to negotiations with NHS Greater Manchester Integrated Care.

Reserves and investment policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment that the Board of Trustees sees fit. However, funds are invested in line with the reserves and investment policy in order to produce reasonable income and capital appreciation over time. This is achieved by a spread of investments which includes predominantly cash-based deposits and a proportion of equity-based funds.

The Hospice investment policy is that the proportion of investment funds and equities that can be held at any one time should be no more than 25% and that the general policy should remain one of a cautious approach. The equity-based investments are held in a Discretionary Portfolio managed by Quilter Cheviot Investment Management. The performance of this portfolio is reviewed by the Business Committee of the Board via half-yearly reports produced by Quilter Cheviot. The performance of these investments is benchmarked with wider market returns.

The like-for-like investment funds, equities and gilts decreased in value by £84,631 (2021-22: increase of £56,887) this is reflective of the recent instability of the UK economy.

The trustees will endeavour to maintain reserves at a level of between 6 and 12 months running costs (excluding the costs of any service which receives 100% statutory funding). The Board considers that this policy on reserves offers some protection to the Hospice from the variability and uncertainty of other income streams, such as legacy income. In the event that reserves reduce to below the minimum as stated above, it also provides time for the ordered restructure of services without putting the organisation in jeopardy.

The freely available reserves of the Hospice decreased to £5,112,812 (2021-22: £5,853,507) as detailed in Note 24 to the Accounts. At the current level, the Board feel that they would be able to continue the current activities of the Hospice. The current approach of careful financial management will be maintained.

As part of our commitment to make allowance for the cost of planned maintenance necessary to ensure the quality of our services is maintained, the trustees have designated funds from free reserves. An analysis of the current position regarding designated funds is as follows:

Designated funds used in the current year:
Dilapidations and refurbishment fund £0

Designated funds for future years:
Dilapidations and refurbishment fund £296,804

STRATEGIC REPORT

Future plans

Like most hospices and healthcare providers, the past few years have placed Wigan & Leigh Hospice under significant strain. The impact of COVID and ongoing cost of living crisis, combined with continued uncertainty surrounding the place hospices will have in the new Integrated Care System, mean hospice finances are being squeezed in every area.

The trustees and Executive Team are doing all they can to mitigate against these challenges - bringing in new skills, investing in income generation and keeping channels of communication with those who commission services open. The priority is now, as it has always been, is to protecting the services provided to the people of Wigan & Leigh.

In the coming year the new executive team will be developing a new organisational strategy, as well as departmental strategies that will focus on strengthening the hospice in every area - ensuring everyone in the Wigan Borough has access to outstanding palliative care.

In the meantime, the strategic goals agreed previously will continue to provide a framework for the hospice to work to.

HOSPICE STRATEGIC GOALS (2019-23)

1. SERVICE DELIVERY: delivering the best possible services for our patients and those most important to them

1.1 Maintain the highest achievable quality and value for money across all our existing services
1.2 Develop new services to meet emerging needs and local palliative and end of life care priorities
1.3 Review and, where necessary, redesign services to maximise outcomes and reach
1.4 Foster an evidence-led innovation culture

2. COMMISSIONING: engaging with and responding to the changing commissioning environment

2.1 Engage proactively with commissioning bodies (including CCG, Council and GM Health & Social Care Partnership)
2.2 Demonstrate the impact of Hospice services through robust data and outcome measures
2.3 Develop an understanding of unmet need and our role in meeting this need

3. PARTNERSHIPS: reaching more people through working in partnership

3.1 Work with partners across the statutory and voluntary sectors to improve service delivery and community engagement
3.2 Improve understanding of palliative and end of life care and the Hospice amongst professionals and the general public
3.3 Engage with stakeholder and partner forums to identify and work on shared agendas and priorities
3.4 Maintain a leading role in the Greater Manchester Hospice partnership

4. SUSTAINABILITY: ensuring our services are sustainable in the current statutory and charitable environment

4.1 Develop strategies to maximise income and encourage volunteering
4.2 Develop robust business cases to ensure continued statutory support
4.3 Ensure the key messages about hospice care are communicated effectively to all our stakeholders
4.4 Ensure the annual budget is aligned to the level of reserves with variances monitored and efficiency savings continually sought
4.5 Ensure effective procurement processes that deliver 'value for money' whilst minimising our impact on the environment

5. GOVERNANCE: ensuring the hospice is compliant and is effectively managing risk.

5.1 Ensure compliance with regulatory standards including the development of appropriate recording and monitoring systems

STRATEGIC REPORT

5.2 Ensure robust systems are in place to enable proper governance and risk management
5.3 Ensure robust financial systems are in place to enable proper accountability and control

6. PEOPLE & INFRASTRUCTURE: ensuring the hospice has a competent and motivated workforce working safely and effectively.

6.1 Recruit, retain, develop, train and support our staff and volunteers
6.2 Develop and sustain an open culture where Hospice values are translated into everyday actions
6.3 Review and implement the maintenance and renewal plan for all buildings and equipment
6.4 Ensure robust systems are in place for health & safety in the Hospice and in our shops
6.5 Develop strategies to ensure effective communication across the Hospice and in its shops

In the short to medium term therefore, our priorities will be as follows: -

Strategic Goal 1: Delivering the best possible care for our patients and those people important to them

1. Review the Quality Improvement Advisory Group
2. Develop use of patient outcome data to inform service planning
3. Embed EPaCCs into all clinical teams
4. Lead on borough-wide palliative & end of life care training
5. Seek funding to expand the WHISPAR service from 6 to 7 days a week
6. Continue to identify and remedy any risks to delivering safe, responsive care
7. Continue leading the creation of a borough-wide bereavement strategy

Strategic Goal 2: Engaging with and responding to the changing commissioning environment

1. Continue to develop the WHISPAR service to maximise impact on service users
2. Continue the development of Key Performance Indicator dashboards for internal use and benchmarking with the Greater Manchester Hospice Provider Collaborative

Strategic Goal 3: Reaching more people through working in Partnership

1. Develop palliative and end of life care learning satellite hubs across the borough
2. Engagement in public awareness campaigns, such as Dying Matters, Awards and social media

Strategic Goal 4: Ensuring our services are sustainable in the current statutory and charitable environment

1. Develop improved managerial accountability for departmental budgets
2. Maximise potential of existing income streams
3. Explore the potential for new income streams

Strategic Goal 5: Ensuring the Hospice is compliant and is managing risk

1. Continue to support staff reporting and learning from incidents
2. Full implementation of the revised governance framework

Strategic Goal 6: Ensuring the Hospice has a competent and motivated workforce working in a safe and effective environment

1. Develop and implement a workforce strategy, focussing on how we attract, retain and motivate our workforce.
2. Continue to improve wellbeing support for the team

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company, incorporated in England and Wales on 10 November 1982, limited by guarantee under clause 6 of its Memorandum of Association. The company has no share capital, being a company limited by guarantee. Liability is limited to £5 for each member in the event of its being wound up. The number of members registered at 31 March 2023 is 57. The charitable company is governed by its Memorandum and Articles of Association. The company was registered as a charity by the Charity Commissioners for all purposes on 8 January 1983 (certificate number 513400).

Recruitment and appointment ofTrustees

The Board of Trustees is made up of between seven and fifteen members. They are elected from members of the Hospice Association at its Annual General Meeting. One third of the trustees retire on a rolling basis after three years in office. These members are then eligible for re-election to the Board at the next Annual General Meeting. The Chairman is elected annually by the trustees at their first meeting following the Annual General Meeting. Recruiting and retaining the right trustees is an important aspect of governing the Hospice. It is important that the Board of Trustees has a balance of people with a range of skills and backgrounds who are able to contribute to the governance process.

Organisational structure

The Board of Trustees meets at least four times a year to direct and manage the governance of the Hospice. In addition supplementary 'away days' are held to discuss the broader aspects of Hospice strategy. The trustees have ultimate responsibility for setting the direction of the Hospice and their role is to ensure that the Hospice is financially viable, well run and that it meets the needs for which it was set up. This work includes agreeing the Hospice strategy, service developments and finances. Day to day management is delegated by the Board to the members of the executive team. The hospice has a strong governance structure underpinning this work and holding the executive team to account.

The Board of Trustees considers current initiatives, service developments and strategic issues at its scheduled quarterly Board meetings. Comprehensive written reports are provided by the executive team which are discussed and considered at the meetings.

The executive team consists of the Chief Executive, Clinical Director, Medical, Director, Director of People and Operations and Director of Business Development.

Induction and training of new trustees

New trustees receive a comprehensive induction to acquaint themselves with the Hospice, its aims and objectives and its organisational structure. Hospice UK produce a guide for new trustees and the Charity Commission produce a number of excellent documents for new and existing trustees including 'The essential trustee' guide which explains what is expected of trustees in respect of charity law and how effective governance is best achieved. New trustees are encouraged to meet members of staff within the organisation to gain a wider understanding of the work of the Hospice. The Chief Executive ensures that all trustees are kept up to date with the wider issues around hospice and end of life care through the circulation of key documents. All trustees are encouraged to sign up to the weekly online Leader's Briefing from Hospice UK and to attend relevant training courses as and when these are felt appropriate.

Key management remuneration

Executive team remuneration is agreed by the Business Committee and wider Board in consultation with the Chief Executive and by reference to the annual Hospice Rewards survey facilitated by Hospice UK together with data on salary levels for vacant posts advertised through the hospice network. The salaries currently being paid are commensurate with these roles in similarly sized hospices.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit and, in particular, the guidance on the relief of those in need by reason of ill-health. The trustees believe this charity provides a public benefit as its principal activity is to provide palliative and end of life care services which seek to enhance the quality of life of individuals living with a life limiting condition through the provision of in-patient, community and day therapy care and through education, training and support within the Hospice and to the wider health and social care economy.

Fundraising standards and GDPR

The Hospice maintains high ethical standards with regard to its fundraising activities and follows the guidance of the Fundraising Regulator and Gambling Commission. There is a robust complaints procedure in place which is published on the Hospice website and displayed in public areas throughout the Hospice. Any complaints received are thoroughly investigated following an established procedure which would result in lessons learned being implemented where appropriate and action taken following the Hospice disciplinary action should this prove necessary.

The Hospice conducts regular reviews of its fundraising activities and has robust systems of line-management and accountability. The Board can confirm that the Hospice is fully compliant with the regulations contained within the General Data Protection Regulation. A thorough review of all our activities has been conducted and enhanced systems introduced via our fundraising database to ensure that we protect any potential supporters from unreasonable intrusion or undue pressure. We have robust procedure in place to ensure that supporters who no longer wish to receive fundraising information from us can opt out of some or all paper and electronic communication.

Risk management

The Hospice has a range of policies and procedures related to risk management. These are reviewed and updated as required. The Board Assurance Framework is updated and reviewed by the Executive Team and Board on a quarterly basis. Each Advisory Group and Committee provides a summary of the key risks and associated actions to the board.

All staff and appropriate volunteers are required to complete annual mandatory training covering health and safety issues such as fire safety, moving and handling, basic food hygiene, equality & diversity and infection control. Additional mandatory training is provided specific to roles. Compliance with mandatory training is monitored closely. Regular health and safety, cleaning and infection control audits are carried out. The Care Quality Commission monitors the hospice and the Food Standards Agency carry out regular inspections of the Hospice. The CQC carried out its last inspection in 2016 at which the Hospice received an 'Outstanding' rating. The CQC continue to monitor the hospice using a mix of onsite and off-site tools and data, including regular meetings with the hospice. They concluded that an inspection of the hospice is not required.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Wigan and Leigh Hospice for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Egan Roberts Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 11.10.23 and signed on the board's behalf by:

.....

P F Carroll - Trustee

Opinion

We have audited the financial statements of Wigan and Leigh Hospice (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

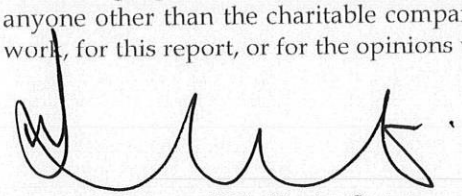
In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and those charged with governance, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Keith Roberts FCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited
Kay Johnson Gee
100 Barbirolli Square
Manchester
M2 3BD

Date: 12. 10. 2023

Wigan and Leigh Hospice

Statement of Financial Activities for the Year Ended 31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	678,261	8,700	686,961	823,362
Charitable activities	5				
Grants and Contracts for the provision of care		2,318,676	244,910	2,563,586	3,251,505
Other trading activities	3	1,964,663	-	1,964,663	1,980,133
Investment income	4	50,626	-	50,626	36,430
Total		5,012,226	253,610	5,265,836	6,091,430
EXPENDITURE ON					
Raising funds	6	1,001,289	-	1,001,289	885,054
Charitable activities	7				
Grants and Contracts for the provision of care		4,767,115	183,016	4,950,131	4,563,000
Total		5,768,404	183,016	5,951,420	5,448,054
Net gains/(losses) on investments		(92,869)	-	(92,869)	52,324
NET INCOME/(EXPENDITURE)		(849,047)	70,594	(778,453)	695,700
RECONCILIATION OF FUNDS					
Total funds brought forward		9,445,361	1,466,926	10,912,287	10,216,587
TOTAL FUNDS CARRIED FORWARD		8,596,314	1,537,520	10,133,834	10,912,287

The notes form part of these financial statements

Balance Sheet
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	15	3,186,698	1,385,471	4,572,169	4,723,896
Investments	16	1,266,059	-	1,266,059	1,350,690
		4,452,757	1,385,471	5,838,228	6,074,586
CURRENT ASSETS					
Stocks	17	1,110	-	1,110	4,235
Debtors	18	184,505	-	184,505	1,479,276
Investments	19	757,749	-	757,749	1,052,423
Cash at bank		3,543,781	162,673	3,706,454	2,587,415
		4,487,145	162,673	4,649,818	5,123,349
CREDITORS					
Amounts falling due within one year	20	(343,588)	(10,624)	(354,212)	(285,648)
NET CURRENT ASSETS		4,143,557	152,049	4,295,606	4,837,701
TOTAL ASSETS LESS CURRENT LIABILITIES		8,596,314	1,537,520	10,133,834	10,912,287
NET ASSETS		8,596,314	1,537,520	10,133,834	10,912,287
FUNDS	21				
Unrestricted funds				8,596,314	9,445,361
Restricted funds				1,537,520	1,466,926
TOTAL FUNDS				10,133,834	10,912,287

The financial statements were approved by the Board of Trustees and authorised for issue on 11·10·23 and were signed on its behalf by:

.....
P F Carroll - Trustee

The notes form part of these financial statements

Wigan and Leigh Hospice

Cash Flow Statement
for the Year Ended 31 March 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	896,771	166,167
Net cash provided by operating activities		896,771	166,167
Cash flows from investing activities			
Purchase of tangible fixed assets		(102,794)	(57,073)
Purchase of fixed asset investments		(501,612)	(296,608)
Sale of tangible fixed assets		-	1,200
Sale of fixed asset investments		493,374	266,020
Movement in fixed term deposit accounts		294,674	272,597
Interest received		14,778	3,468
Dividends received		23,848	20,962
Net cash provided by investing activities		222,268	210,566
Change in cash and cash equivalents in the reporting period		1,119,039	376,733
Cash and cash equivalents at the beginning of the reporting period		2,587,415	2,210,682
Cash and cash equivalents at the end of the reporting period		3,706,454	2,587,415

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 March 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	**(778,453)**	695,700
Adjustments for:		
Depreciation charges	**254,521**	265,367
Losses/(gain) on investments	**92,869**	(52,324)
Loss on disposal of fixed assets	**-**	4,142
Interest received	**(14,778)**	(3,468)
Dividends received	**(23,848)**	(20,962)
Decrease in stocks	**3,125**	983
Decrease/(increase) in debtors	**1,294,771**	(774,165)
Increase in creditors	**68,564**	50,894
Net cash provided by operations	**896,771**	166,167

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	**At 31.3.23**
	£	£	**£**
Net cash			
Cash at bank	2,587,415	1,119,039	3,706,454
	2,587,415	1,119,039	3,706,454
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	1,052,423	(294,674)	757,749
	1,052,423	(294,674)	757,749
Total	3,639,838	824,365	4,464,203

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Income

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

continued...

1. ACCOUNTING POLICIES - continued

Income
Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property	**-2% on cost**
Short leasehold property	**-2% on cost**
Fixtures, fittings and equipment	**-12.5% on cost**
Groundworks	**-12.5% on cost**
Computer hardware and software	**-25% on cost**
Motor vehicles	**-25% on reducing balance**

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out formula.

Taxation
As a registered charity the company is not liable to corporation tax on its income.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting
Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Unless stated otherwise in the notes to the financial statements, income and expenditure is unrestricted.

Investments
Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably.

Investments in subsidiaries are measured at cost less impairment.

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

Hire purchase and leasing commitments
Rentals applicable to leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Debtors and creditors receivable/ payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Employee benefits
When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates defined contribution and stakeholder pension plans for the benefit of its employees. Contributions are expensed as they become payable.

Judgements and key sources of estimation uncertainty
Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Financial Instruments
The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

continued...

1. ACCOUNTING POLICIES - continued

Going concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	361,201	541,489
Legacies	325,740	281,678
Member's subscriptions	20	195
	686,961	823,362

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	477,525	405,206
Charity shops	880,314	750,641
Lottery income	606,208	548,190
Proceeds of business interruption insurance	-	276,096
Room hire	616	-
	1,964,663	1,980,133

4. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	12,000	12,000
Dividends	23,848	20,962
Deposit account interest	14,778	3,468
	50,626	36,430

continued...

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2023 £	2022 £
Wigan Borough Clinical Commissioning Group	Grants and Contracts for the provision of care	2,318,676	1,868,350
Covid Grant Income	Grants and Contracts for the provision of care	-	1,217,913
Education Fees income	Grants and Contracts for the provision of care	-	1,140
NHS Health Education England MPET funding-restricted income	Grants and Contracts for the provision of care	3,584	-
Hospice in your Care Home	Grants and Contracts for the provision of care	112,996	164,102
WWL	Grants and Contracts for the provision of care	128,330	-
		2,563,586	3,251,505

Income from charitable activities was £2,563,586 (2022: £3,251,505) of which £244,910 (2022: £1,338,976) was attributable to restricted funds and £2,318,676 (2022: £1,912,529) was attributable to unrestricted funds.

6. RAISING FUNDS

Raising donations and legacies

	2023 £	2022 £
Fund raising costs	276,715	171,611
Shop operating costs	431,661	491,277
Lottery operation costs	256,243	205,769
	964,619	868,657

Included within fund raising costs are wages costs of £142,545 (2022 - £104,477).
Included within shop operating costs are wages costs of £141,388 (2022 - £142,336).
Included within lottery operation costs are wages costs of £21,338 (2022 - £19,526).

Other trading activities

	2023 £	2022 £
Bad debts	21,061	-

continued...

6. RAISING FUNDS - continued

Investment management costs

	2023	2022
	£	£
Portfolio management	15,609	16,397
Aggregate amounts	1,001,289	885,054

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)
	£
Grants and Contracts for the provision of care	4,950,131

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	3,736,617	3,527,351
Travel costs	38,574	29,222
Insurance	52,004	44,333
Rates, light and heat	56,333	76,921
Telephone	17,395	25,315
Postage, stationery & printing	47,158	34,299
Laundry	15,599	5,232
Sundry expenses	2,849	9,669
Medical supplies	78,554	52,824
Catering	44,689	34,648
Cleaning	153,219	141,732
Repairs and renewals	124,114	96,221
Recruitment costs	27,368	6,549
Bank charges	12,814	7,654
Education and training	29,884	17,768
Drugs costs	114,942	87,908
Computer consumables & website	118,216	67,403
Subscriptions and journals	3,619	10,482
Legal fees	31,606	24,293
Auditor's remuneration	13,280	13,000
Development costs	6,440	17,136
Depreciation	224,857	228,898
Loss on sale of assets	-	4,142
	4,950,131	4,563,000

continued...

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	254,521	265,367
Deficit on disposal of fixed assets	-	4,142

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

11. STAFF COSTS

	31.03.23	31.03.22
	£	£
Wages and salaries	3,435,558	3,225,657
Social security costs	300,588	265,135
Other pension costs	305,742	302,898
	4,041,888	3,793,690

The average monthly head count was 109 staff (2022: 96 staff) and the average number of whole time equivalent employees during the period was as follows:

	31.03.23	31.03.22
Clinical services	73	68
Support services	8	6
Income generation	10	8
Administration	18	14
	109	96

The number of employees who received total employee benefits of more than £60,000 per annum is as follows:

	31.03.23	31.03.22
£60,001-£70,000	2	2

continued...

11. STAFF COSTS - continued

£70,000-£80,000	1	1

The key management personnel of the charity during the year comprised the trustees, the Chief Executive Officer and the Clinical Director. The employee benefits of key management personnel of the charity was £172,525 (2022: £165,302).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	662,108	161,254	823,362
Charitable activities			
Grants and Contracts for the provision of care	1,912,529	1,338,976	3,251,505
Other trading activities	1,980,133	-	1,980,133
Investment income	36,430	-	36,430
Total	4,591,200	1,500,230	6,091,430
EXPENDITURE ON			
Raising funds	885,054	-	885,054
Charitable activities			
Grants and Contracts for the provision of care	3,035,843	1,527,157	4,563,000
Total	3,920,897	1,527,157	5,448,054
Net gains on investments	52,324	-	52,324
NET INCOME/(EXPENDITURE)	722,627	(26,927)	695,700
Transfers between funds	121,597	(121,597)	-
Net movement in funds	844,224	(148,524)	695,700
RECONCILIATION OF FUNDS			
Total funds brought forward	8,601,137	1,615,450	10,216,587
TOTAL FUNDS CARRIED FORWARD	9,445,361	1,466,926	10,912,287

continued...

13. SUPPORT COSTS

Support costs incurred in the year in relation to charitable activities were as follows:

	31.3.23	31.3.22
	£	£
Staff costs	352,295	309,729
Postage, stationery and printing	14,148	10,290
Telephone	5,219	7,595
Rates, light and heat	7,146	9,757
Recruitment	8,212	1,965
Cleaning	23,304	21,557
Insurance	7,801	6,650
Sundries	208	706
Repairs and maintenance	18,574	14,400
Professional fees	31,606	48,644
Audit fees	13,280	13,000
	481,793	444,293

14. GOVERNANCE COSTS

	31.3.23	31.3.22
	£	£
Professional fees	1,700	1,933
Audit fees	13,280	13,000
	14,980	14,933

continued...

15. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2022	678,261	5,477,990	2,183,439	68,024	8,407,714
Additions	-	36,799	65,995	-	102,794
At 31 March 2023	678,261	5,514,789	2,249,434	68,024	8,510,508
DEPRECIATION					
At 1 April 2022	97,692	1,705,348	1,819,332	61,446	3,683,818
Charge for year	13,565	113,075	126,237	1,644	254,521
At 31 March 2023	111,257	1,818,423	1,945,569	63,090	3,938,339
NET BOOK VALUE					
At 31 March 2023	567,004	3,696,366	303,865	4,934	4,572,169
At 31 March 2022	580,569	3,772,642	364,107	6,578	4,723,896

16. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2022	1,350,690
Additions	501,612
Disposals	(558,902)
Revaluations	(27,341)
At 31 March 2023	1,266,059
NET BOOK VALUE	
At 31 March 2023	1,266,059
At 31 March 2022	1,350,690

There were no investment assets outside the UK.

Cost or valuation at 31 March 2023 is represented by:

	Listed investments £
Valuation in 2023	1,266,059

continued...

17. STOCKS

	2023	2022
	£	£
Stocks	1,110	4,235

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	47,346	194,768
Other debtors	11,296	11,439
Prepayments and accrued income	125,863	1,273,069
	184,505	1,479,276

19. CURRENT ASSET INVESTMENTS

	2023	2022
	£	£
Fixed Term Deposits	757,749	1,052,423

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	145,440	68,970
Accrued expenses	95,838	104,960
Other creditors	48,897	48,319
Deferred income	64,037	63,399
	354,212	285,648

continued...

21. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	9,445,361	(849,047)	8,596,314
Restricted funds			
DoH Capital Grant Funding	39,338	(1,694)	37,644
NHS Health Education MPET funding	255	(255)	-
Building Fund- annexe	245,376	(7,043)	238,333
Building Fund-inpatient unit	131,975	(3,831)	128,144
Creative Arts Therapy Centre fund	14,338	(400)	13,938
NHS England Capital Grant-Woodview Centre	415,650	(10,200)	405,450
NHS England Capital Grant- Inpatient Unit	537,000	(12,000)	525,000
Macmillan 7 Day Service Project	20,975	-	20,975
Amberswood Garden Project	1,819	(454)	1,365
Hospital Saturday Fund	1,250	(250)	1,000
Westfield Health	8,917	(1,224)	7,693
Edward Gosling Foundation	2,984	(597)	2,387
Wolfson Foundation	10,311	(2,063)	8,248
W G Edwards Charitable Foundation	2,231	-	2,231
Morrisons Foundation	11,511	(1,919)	9,592
D'Oyly Carte Charitable Trust	2,138	-	2,138
Bents & Bongs	1,860	(310)	1,550
National Lottery	6,481	-	6,481
Duchy of Lancaster	1,750	(250)	1,500
Screwfix Foundation	2,492	(415)	2,077
Skipton	1,400	(200)	1,200
Hedley Foundation	2,625	(375)	2,250
Manchester Guardian Society	3,200	-	3,200
Skelton Charity	1,050	(150)	900
WHISPAR Single Point of Access	-	107,024	107,024
EG Trust	-	7,200	7,200
	1,466,926	70,594	1,537,520
TOTAL FUNDS	10,912,287	(778,453)	10,133,834

continued...

21. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	5,012,226	(5,768,404)	(92,869)	(849,047)
Restricted funds				
DoH Capital Grant Funding	-	(1,694)	-	(1,694)
NHS Health Education MPET funding	3,584	(3,839)	-	(255)
Building Fund- annexe	-	(7,043)	-	(7,043)
Building Fund-inpatient unit	-	(3,831)	-	(3,831)
Creative Arts Therapy Centre fund	-	(400)	-	(400)
NHS England Capital Grant-Woodview Centre	-	(10,200)	-	(10,200)
NHS England Capital Grant- Inpatient Unit	-	(12,000)	-	(12,000)
Amberswood Garden Project	-	(454)	-	(454)
Hospital Saturday Fund	-	(250)	-	(250)
Westfield Health	-	(1,224)	-	(1,224)
Edward Gosling Foundation	-	(597)	-	(597)
Wolfson Foundation	-	(2,063)	-	(2,063)
Morrisons Foundation	-	(1,919)	-	(1,919)
Bents & Bongs	-	(310)	-	(310)
Duchy of Lancaster	-	(250)	-	(250)
Screwfix Foundation	-	(415)	-	(415)
WWL Funding	128,330	(128,330)	-	-
Skipton	-	(200)	-	(200)
Hedley Foundation	-	(375)	-	(375)
Skelton Charity	-	(150)	-	(150)
WHISPAR Single Point of Access	112,996	(5,972)	-	107,024
Hospice UK	1,500	(1,500)	-	-
EG Trust	7,200	-	-	7,200
	253,610	(183,016)	-	70,594
TOTAL FUNDS	5,265,836	(5,951,420)	(92,869)	(778,453)

continued...

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	8,601,137	722,627	121,597	9,445,361
Restricted funds				
DoH Capital Grant Funding	41,170	(1,832)	-	39,338
Hospice in your Care Home	121,321	276	(121,597)	-
NHS Health Education MPET funding	255	-	-	255
Building Fund- annexe	252,419	(7,043)	-	245,376
Building Fund-inpatient unit	135,806	(3,831)	-	131,975
Creative Arts Therapy Centre fund	14,738	(400)	-	14,338
NHS England Capital Grant-Woodview Centre	425,850	(10,200)	-	415,650
NHS England Capital Grant- Inpatient Unit	549,000	(12,000)	-	537,000
Macmillan 7 Day Service Project	20,975	-	-	20,975
Amberswood Garden Project	2,273	(454)	-	1,819
Hospital Saturday Fund	1,500	(250)	-	1,250
Westfield Health	7,341	1,576	-	8,917
Edward Gosling Foundation	3,581	(597)	-	2,984
Wolfson Foundation	12,374	(2,063)	-	10,311
W G Edwards Charitable Foundation	2,231	-	-	2,231
Morrisons Foundation	13,430	(1,919)	-	11,511
D'Oyly Carte Charitable Trust	2,138	-	-	2,138
Bents & Bongs	2,170	(310)	-	1,860
National Lottery	3,971	2,510	-	6,481
Duchy of Lancaster	-	1,750	-	1,750
Screwfix Foundation	2,907	(415)	-	2,492
Skipton	-	1,400	-	1,400
Hedley Foundation	-	2,625	-	2,625
Manchester Guardian Society	-	3,200	-	3,200
Skelton Charity	-	1,050	-	1,050
	1,615,450	(26,927)	(121,597)	1,466,926
TOTAL FUNDS	10,216,587	695,700	-	10,912,287

continued...

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	4,591,200	(3,920,897)	52,324	722,627
Restricted funds				
DoH Capital Grant Funding	-	(1,832)	-	(1,832)
Hospice in your Care Home	165,243	(164,967)	-	276
Building Fund- annexe	-	(7,043)	-	(7,043)
Building Fund-inpatient unit	-	(3,831)	-	(3,831)
Creative Arts Therapy Centre fund	-	(400)	-	(400)
NHS England Capital Grant-Woodview Centre	-	(10,200)	-	(10,200)
NHS England Capital Grant- Inpatient Unit	-	(12,000)	-	(12,000)
Amberswood Garden Project	-	(454)	-	(454)
Hospital Saturday Fund	1,695	(1,945)	-	(250)
Westfield Health	2,800	(1,224)	-	1,576
Edward Gosling Foundation	-	(597)	-	(597)
Wolfson Foundation	-	(2,063)	-	(2,063)
Morrisons Foundation	-	(1,919)	-	(1,919)
Bents & Bongs	-	(310)	-	(310)
National Lottery	6,482	(3,972)	-	2,510
Duchy of Lancaster	2,000	(250)	-	1,750
NHS England	1,155,748	(1,155,748)	-	-
Screwfix Foundation	-	(415)	-	(415)
IPC Fund	17,986	(17,986)	-	-
WWL Funding	104,742	(104,742)	-	-
Skipton	1,600	(200)	-	1,400
Hedley Foundation	3,000	(375)	-	2,625
Manchester Guardian Society	3,200	-	-	3,200
Single Point of Access	30,096	(30,096)	-	-
Skelton Charity	1,200	(150)	-	1,050
NHS E-Prescribing Project	4,438	(4,438)	-	-
	1,500,230	(1,527,157)	-	(26,927)
TOTAL FUNDS	6,091,430	(5,448,054)	52,324	695,700

continued...

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	8,601,137	(126,420)	121,597	8,596,314
Restricted funds				
DoH Capital Grant Funding	41,170	(3,526)	-	37,644
Hospice in your Care Home	121,321	276	(121,597)	-
NHS Health Education MPET funding	255	(255)	-	-
Building Fund- annexe	252,419	(14,086)	-	238,333
Building Fund-inpatient unit	135,806	(7,662)	-	128,144
Creative Arts Therapy Centre fund	14,738	(800)	-	13,938
NHS England Capital Grant-Woodview Centre	425,850	(20,400)	-	405,450
NHS England Capital Grant- Inpatient Unit	549,000	(24,000)	-	525,000
Macmillan 7 Day Service Project	20,975	-	-	20,975
Amberswood Garden Project	2,273	(908)	-	1,365
Hospital Saturday Fund	1,500	(500)	-	1,000
Westfield Health	7,341	352	-	7,693
Edward Gosling Foundation	3,581	(1,194)	-	2,387
Wolfson Foundation	12,374	(4,126)	-	8,248
W G Edwards Charitable Foundation	2,231	-	-	2,231
Morrisons Foundation	13,430	(3,838)	-	9,592
D'Oyly Carte Charitable Trust	2,138	-	-	2,138
Bents & Bongs	2,170	(620)	-	1,550
National Lottery	3,971	2,510	-	6,481
Duchy of Lancaster	-	1,500	-	1,500
Screwfix Foundation	2,907	(830)	-	2,077
Skipton	-	1,200	-	1,200
Hedley Foundation	-	2,250	-	2,250
Manchester Guardian Society	-	3,200	-	3,200
Skelton Charity	-	900	-	900
WHISPAR Single Point of Access	-	107,024	-	107,024
EG Trust	-	7,200	-	7,200
	1,615,450	43,667	(121,597)	1,537,520
TOTAL FUNDS	10,216,587	(82,753)	-	10,133,834

continued...

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	9,603,426	(9,689,301)	(40,545)	(126,420)
Restricted funds				
DoH Capital Grant Funding	-	(3,526)	-	(3,526)
Hospice in your Care Home	165,243	(164,967)	-	276
NHS Health Education MPET funding	3,584	(3,839)	-	(255)
Building Fund- annexe	-	(14,086)	-	(14,086)
Building Fund-inpatient unit	-	(7,662)	-	(7,662)
Creative Arts Therapy Centre fund	-	(800)	-	(800)
NHS England Capital Grant-Woodview Centre	-	(20,400)	-	(20,400)
NHS England Capital Grant- Inpatient Unit	-	(24,000)	-	(24,000)
Amberswood Garden Project	-	(908)	-	(908)
Hospital Saturday Fund	1,695	(2,195)	-	(500)
Westfield Health	2,800	(2,448)	-	352
Edward Gosling Foundation	-	(1,194)	-	(1,194)
Wolfson Foundation	-	(4,126)	-	(4,126)
Morrisons Foundation	-	(3,838)	-	(3,838)
Bents & Bongs	-	(620)	-	(620)
National Lottery	6,482	(3,972)	-	2,510
Duchy of Lancaster	2,000	(500)	-	1,500
NHS England	1,155,748	(1,155,748)	-	-
Screwfix Foundation	-	(830)	-	(830)
IPC Fund	17,986	(17,986)	-	-
WWL Funding	157,950	(157,950)	-	-
Skipton	1,600	(400)	-	1,200
Hedley Foundation	3,000	(750)	-	2,250
Manchester Guardian Society	3,200	-	-	3,200
Single Point of Access	30,096	(30,096)	-	-
Skelton Charity	1,200	(300)	-	900
NHS E-Prescribing Project	4,438	(4,438)	-	-
WHISPAR Single Point of Access	112,996	(5,972)	-	107,024
Hospice UK	1,500	(1,500)	-	-
EG Trust	7,200	-	-	7,200
	1,678,718	(1,635,051)	-	43,667
TOTAL FUNDS	11,282,144	(11,324,352)	(40,545)	(82,753)

Unrestricted funds hold incoming resources for the general purpose of the charity, to be spent within its objects; the balance at the period end £8,596,314 (2022 - £9,455,361) represents the net assets of the fund.

continued...

21. MOVEMENT IN FUNDS - continued

Restricted funds hold grants and other income given for specific purposes. The balance at the year end represents the net assets of the fund.

Department of Health Capital Grant Funding - This is a contribution from the Department of Health under its programme to enhance the hospice environment for patients and carers.

Hospice in your Care Home - This is a contribution from the Wigan & District Cancer Research Committee and Wigan Council to fund a pilot project offering ongoing practical advice and support in eight nursing homes across the Borough.

NHS Health Education England MPET funding - These are contributions from NHS Health Education England (MPET monies) to fund training for staff in Care Homes and GP practices.

Building Fund annexe - This is a contribution from Ashton, Leigh and Wigan PCT and The Big Lottery Fund to assist with the build of the new annexe.

Building Fund inpatient unit and Creative Arts Therapy Centre Fund are contributions from the Department of Health for capital improvements under the Dignity in Care for Older People programme.

NHS England Capital Grant Woodview Centre capital costs - This is a contribution from NHS England to enhance the hospice environment for patients and carers.

NHS England Capital Grant Inpatient Unit - This is a contribution from NHS England towards the capital costs for the inpatient refurbishment project.

Macmillan 7 Day Service fund - This is funding from Macmillan Cancer Care for a two year project involving Wrightington Wigan & Leigh NHS Trust and the Hospice to trial enhanced access to specialist medical and nursing support at weekends and Bank Holidays in the community and acute settings.

Amberswood Garden Project fund - This is funding from the National Lottery 'Awards for All' programme for the creation of a secluded garden area and wildflower retreat within the Hospice grounds.

Hospital Saturday Fund - This is a contribution from the Hospital Saturday Fund to purchase 2 syringe pumps for use on the In Patient Unit.

Westfield Health - This is a contribution from Westfield Health to purchase 9 syringe pumps for use on the In Patient Unit.

Edward Gosling Foundation - This is a contribution from the Edward Gosling Foundation for the purchase of 7 mattresses for use on the In Patient Unit.

Albert Hunt Trust - This is a contribution from the Albert Hunt Trust to fund replacement duvet covers for the In Patient Unit rooms.

Wolfson Foundation - This is a contribution from the Wolfson Foundation to fund the installation of a canopy over the patients' entrance.

W G Edwards Charitable Foundation - This is a contribution from W G Edwards Charitable Foundation for the installation of an organic patio garden for use by the Oak Centre patients.

continued...

21. MOVEMENT IN FUNDS - continued

Morrisons Foundation - This is a contribution from Morrisons Foundation to fund the refurbishment of our mortuary.

D'Oyly Carte Charitable Trust - This is a contribution from D'oyly Carte Charitable Trust to fund the establishment of Music and Art therapy groups in our Oak Centre.

Bents & Bongs - Bents & Bongs awarded this grant to fund the purchase of ten nebulisers and two suction pump units.

BUPA - This grant was received from BUPA UK Foundation to help towards increased costs of PPE and cleaning equipment due to COVID-19.

National Lottery - The National Lottery Community Fund awarded this grant to install a path in the car park to improve the accessibility to the Hospice for pedestrians and those who use wheelchairs and bicycles.

National Lottery - This is a contribution towards the purchase of a replacement Nurse Call System.

Health Education England - Health Education England awarded this grant in regards to student placements.

Family Welfare Trust - This is a contribution from Family Welfare Trust to fund the purchase of a suction pump.

Screwfix Foundation - This is a contribution from Screwfix Foundation to fund the refurbishment of the kitchen on the in-patient unit.

Garfield Weston - This is a contribution from The Garfield Weston Foundation to help fund the Oak Centre project.

Oak Centre - This grant was received to cover the payment of employees who were seconded to Wigan Council for three months.

IPC Fund - The Adult Social Care Infection Control Fund was issued by the Government to reduce the rate of transmission of COVID-19 within and between care settings, in particular by helping to reduce the need for staff movements between sites.

WWL Funding - This grant was used to commission two additional Nurse Specialist posts, to enhance access to specialist palliative care services at weekends and public holidays.

NHS England - This funding was awarded to allow the hospice to provide patient care and support the NHSE Covid19 response.

Skipton Building Society - This is a contribution to the purchase of replacement bedside tables for the In Patient Unit bedrooms.

The Skelton Charity - This is a contribution to the purchase of replacement bedside tables for the In Patient Unit bedrooms.

Duchy of Lancaster - This is a contribution to the purchase of replacement bedside tables for the In Patient Unit bedrooms.

continued...

21. MOVEMENT IN FUNDS - continued

The Hedley Foundation - This grant was awarded to purchase a specialist lifting chair for the In Patient Unit.

Hospital Saturday Fund - This grant was awarded to increase capacity and reduce delays in admissions.

The Manchester Guardian Society Charitable Trust - This grant was awarded to fund the purchase of a bariatric bed for the In Patient Unit.

The Westfield Health Charity Trust - This grant was awarded to fund the purchase of a bariatric mattress for the In Patient Unit.

Single Point of Access (SPOA) - This funding was awarded from Hospice UK to develop and implement a single point of access for palliative and end of life care patients.

E-prescribing project - a total £50,000 grant was issued by NHS England/Improvement (NHSE/I) to be split between the 5 members of the GM Hospices Group. The hospice therefore received £10,000 to fund the e-prescribing system which enables prescriptions to be issued digitally.

WHISPAR - this funding was awarded to support the WHISPAR (Wigan Healthier Partnership Integrated Specialist Palliative Care Active Response) to streamline access to palliative care and provide one point of contact for patients. The one off payment was received for the recruitment of four healthcare assistants for 12 months.

Hospice UK - this grant, a Wolfson Foundation bursary, was awarded to fund the professional development of a Healthcare professional.

EG Trust - this grant was awarded to partly fund the purchase of a bariatric bed for the In Patient Unit.

22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

During the year ended 31st March 2022 the company made purchases of £35,222 from Walter Brown Printers Limited, a company in which Mr W Brown is a director. At the year end the charity owed £1,152 to Walter Brown Printers Limited.

Walter Brown Printers Limited have supplied the company for a number of years, prior to Mr W Brown's appointment as a trustee, and all transactions are at arm's length following trustees' approval.

Walter Brown was a trustee of the hospice up until his resignation on the 8th December 2021.

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23. FINANCIAL INSTRUMENTS

The carrying amounts of the charity's financial instruments are as follows:

	31.3.23 £	31.3.22 £
Financial assets		
Measured at fair value through income and expenditure:		
- Fixed asset listed investments (note 16)	1,266,059	1,350,690
Debt instruments measured at amortised cost:		
-Trade debtors (note 18)	47,346	194,768
-Other debtors (note 18)	11,296	11,439
-Cash at bank	3,706,454	2,587,415
-Fixed term deposits (note 19)	757,749	1,052,423
	4,522,845	3,846,045
Equity instruments measured at cost less impairment:		
-Investment in subsidiary (note 16)	-	-
Financial liabilities		
Measured at amortised cost:		
-Trade creditors (note 20)	145,440	68,970
-Amounts owed to group undertakings (note 20)	-	-
-Accrued expenses (note 20)	95,838	104,960
-Other creditors (note 20)	48,897	48,319
	290,175	222,249

24. ANALYSIS OF RESERVES

	31.3.23 £	31.3.22 £
Total reserves	10,133,834	10,912,287
Less:		
Restricted funds	(1,537,520)	(1,466,926)
Designated funds	(296,804)	(296,804)
Unrestricted tangible fixed assets	(3,186,698)	(3,295,050)
Freely available reserves	5,112,812	5,853,507

continued...

25. DESIGNATED FUNDS

The following designated funds have been set aside out of unrestricted funds by the directors for specific purposes:

	Balance at 1.4.22 £	New Designations £	Utilised/ released £	Balance at 31.3.23 £
Dilapidation and refurbishment	296,804	-	-	296,804
	296,804	-	-	296,804

26. PENSION COSTS

The company made contributions to defined contribution pension schemes during the year. The contributions for the year, charged to the Statements of Financial Activities were £305,742 (2022: £302,898). There were no amounts outstanding at the end of the year (2022 - £nil).

27. OPERATING LEASES

Total future minimum lease payments under non-cancellable operating leases are as follows:

	31.03.23 £	31.03.22 £
Not later than one year	**114,480**	119,910
Later than one year and not later than five years	-	8,367
	114,480	128,277

28. LEGAL STATUS OF THE CHARITY

Wigan & Leigh Hospice is a company limited by guarantee in England and has no share capital. The liability of each member in the event of winding up is limited to £5. The address of the registered office is given in the charity information on page 11 of these financial statements.

WIGAN AND LEIGH HOSPICE

England & Wales - Charity number 513400

Accounts

REGISTERED COMPANY NUMBER: 01677155 (England and Wales)
REGISTERED CHARITY NUMBER: 513400

Report of the Trustees and

Financial Statements

for the Year Ended 31 March 2022

for

Wigan and Leigh Hospice

Xeinadin Audit Limited
Kay Johnson Gee
1 City Road East
Manchester
M15 4PN

Wigan and Leigh Hospice

Contents of the Financial Statements for the Year Ended 31 March 2022

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Wigan and Leigh Hospice

Report of the Trustees
for the Year Ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The principal objectives of the charity during the year under review were to promote the relief of suffering in terminal illness by providing direct patient care in inpatient and community settings and indirectly through the provision of advice, education and training to health and social care professionals. These objectives are achieved by the provision of the following services:-

- Inpatient facilities
- Community Nurse Specialist team
- 'Hospice in your Home' community team
- Medical and Nurse-led outpatient clinics
- Wellbeing Services including counselling & complementary therapies
- Bereavement support
- 'Hospice in your Care Home' education service
- Education
- 24-hour Telephone Advice Line for primary and secondary care services

Further support is given to patients, their families and carers in the areas of: -

- Physiotherapy
- Occupational therapy
- Speech & Language therapy
- Dietitian

The mission, vision statement and values of the Hospice as approved by the Board are as follows:

Mission Statement

The Hospice provides high quality, compassionate and cost-effective palliative and end of life care services across Wigan Borough. It serves adult patients and those people most important to them in their own homes and within the Hospice. Working in partnership with other health and social care providers, the Hospice seeks to ensure everyone who needs palliative and end of life care services receives them. The Hospice also shares its expertise through its in-house and outreach education programmes.

Vision Statement

Every adult with palliative and end of life care needs and those people most important to them within the Wigan Borough will receive timely and equitable access to high quality services, delivered by appropriately trained staff and volunteers.

Hospice Values

Compassion, Accessibility, Respect, Excellence.

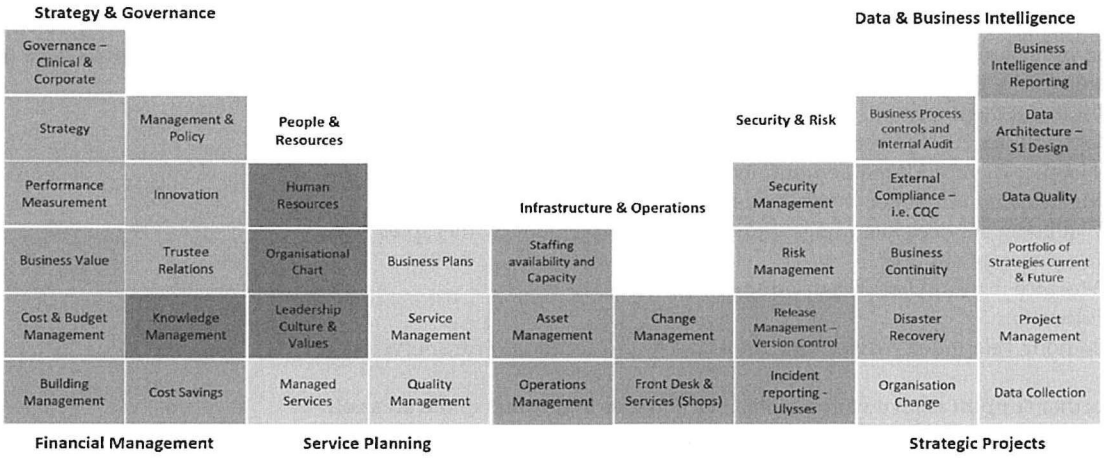
Voluntary help

The trustees are very grateful to all volunteers who have helped by staffing the shops, carrying out fundraising initiatives, working in the Hospice and various other activities. The public continue to be extremely generous in continuing to support fundraising events and by generous donations made to the Hospice. The accounting treatment of voluntary help and donations of gifts in kind is set out on page 21 in the accounting policies. It is estimated that the value of volunteer help in the period was £750,000 (2020-21 - £900,000).

STRATEGIC REPORT

Achievement and performance

The Hospice has a robust Quality & Governance framework which enables the multi-disciplinary teams to mitigate risk and implement evidence-based practice. A good governance framework is a structure and set of rules that outlines how an organisation is managed and controlled. The Wigan & Leigh Hospice governance framework is built upon underlying principles: accountability, transparency and openness, integrity, stewardship, efficiency, and leadership. The governance framework set out below reflects the interrelated relationships, factors, and other influences upon Wigan & Leigh Hospice.



The following developments, which were included in the Trustees' short to medium term plans, have been achieved during the year: -

- Maintained and updated infection prevention & control procedures in relation to COVID-19 in line with government guidelines (revised the Workplace Policy and Procedure a total of 5 times due to changes in government guidelines)
- Continued to drive improvements through learning from audits, guidance and incidents: Produced 6 monthly Lessons Learned newsletters, providing staff with opportunities to understand and learn from the investigations that have taken place via reporting of incidents and complaints, completed audits on pressure ulcers, patient falls, weekly patient multidisciplinary team meetings, IPU patient risk assessments and the management of diabetes towards the end of life.
- Implemented patient outcome measures for patients admitted to our inpatient unit, bringing it in line with our community services.
- Received 81 responses from patients cared for by our services or those people important to them:
  - 95% responded "definitely" that they would recommend the hospice to other people.
  - 89% strongly agreed they were treated in a sensitive way and with dignity
  - 83% strongly agreed that they were involved enough in decisions made
  - 80% strongly agreed that the information provided was clear and helpful
  - 93% strongly agreed that the staff were caring
- Supported GM Hospice Partnership to constructively engage with Greater Manchester Health and Social Care Partnership as the Integrated Care System is formalised through the creation of a proposal to the Greater Manchester Integrated Care System for sustaining GM Hospices' core & specialist services
- Implemented a single point of access process for all patients requiring palliative and end of life care support in the community
- Daily huddle meetings instigated increasing collaborative working with district nurses, Hospital Specialist Palliative Care Team, Discharge Planning Team and the Clinical Commissioning Group lead.
- Increased the number of patients benefiting from our support by 20% compared to previous year, providing over 5,000 contacts to patients in their own homes

- Hospice in your Care Home team engaged with the learning disability care settings; providing education, conducting support group meetings
- Appointment of Clinical Educator to develop staff clinical skills and knowledge
- Successful completion of Advance Practitioner programme
- Gradual return of face to face fundraising events, starting with the Christmas Fayre
- Delivery of the hospice's first free will scheme during 'Wills Month' in November.
- Increased the number of lottery plays in the draw by just over 700.
- Developed Clinical Key Performance Indicator dashboard to develop the opportunity for improved analysis
- Successful business case for recurrent funding to expand the hospice education team to become the Borough Wide Palliative and End of Life Care Learning Hub
- Implementation of the revised Risk Management Policy & Procedure, including the Board Assurance Framework
- Implementation of regular staff surveys and a Strategic Workforce Committee
- Recruitment of 4 new trustees to the board
- Implementation of a monthly hospice induction programme
- Review of hospice volunteer training programme
- Implementation of e-prescribing for patients in the community
- ILM training in management and leadership for new managers
- Successful external health & safety audit (compliance rated 77%)
- Implementation of an electronic patient palliative care register that enables community, hospice, GP, hospital and ambulance services access to key patient information
- Completion of remedial fire safety works across five shops
- Implementation of Microsoft 365

STRATEGIC REPORT

Financial review

Income generation

In 2021-22, 41% (2020-21: 33%) of the gross income of the Hospice came from charitable donations, fundraising activities and legacies. Gross income from fundraising activities and the Hospice lottery contributed £953,396 (2020-21: £1,018,416).

2021-22 was a year of transition for the Hospice's income generation teams. The year began with COVID restrictions still impacting and preventing the delivery of our usual income activities. Following the success of the Emergency Appeal in 2020-21 we delivered an Urgent Care Appeal which raised £58,651. As the year progressed and restrictions eased, we were able to plan for face-to-face activities, beginning with the Christmas Fayre in December. We also saw more volunteers return to working in the income generation office and the hospice shops.

This year, we aimed to develop our legacy giving, major donors and corporate support. We delivered the hospice's first free will scheme which included focused promotion throughout November. A local solicitor provided will writing free of charge to supporters who registered their interest during the month. We continued to provide stewardship to our major donors, specifically those who had made substantial donations to the Emergency Appeal in 2020. In light of the uncertainty which still surrounded face to face events at the end of 2021, we took the decision to hold a virtual Light for a Light switch on ceremony for the second year. Light for a Life generated £38,566 and 5000 lights generated £7,296.

Towards the end of May 2021, we recommenced face to face canvassing to recruit new lottery players. By the end of the year, the number of plays entering the weekly draw had increased by 707 (9,890 plays in March 2022, compared to 9,183 in April 2021). The overall net income generated by the hospice lottery decreased by £53,295 (£342,421 in 2021-22, compared to £395,716 in 2020-21). This decrease was due to the recommencement of face to face canvassing and its associated upfront commission costs.

Work continued this year with a freelance grants fundraiser, which again has proved successful, raising a total of £73,072 (2020-21: £116,739) across the year, including £21,000 (2020-21: £84,999) of unrestricted funds.

The total turnover from the shops (including online) was £750,641 (2020-21: £188,741) with a surplus of £259,364 (£216,298 deficit 2020-21). The surplus was further boosted by a Wigan Council Restart Grant, which has been included in grant income, in May 2021 totalling £33,907 which was used to help open the shops following the enforced lockdown. The shop workforce is made up almost entirely of volunteers, many of whom have not returned following the pandemic. Work is ongoing to recruit new volunteers which will allow the shops to return to pre-pandemic opening hours.

The Hospice maintains high ethical standards with regard to its fundraising activities and follows the guidance of the Fundraising Regulator, with whom the Hospice is registered. There is a robust complaints procedure in place which is published on the Hospice website and displayed in public areas throughout the Hospice. Any complaints received are thoroughly investigated following an established procedure which would result in lessons learned being implemented where appropriate and action taken following the Hospice disciplinary action should this prove necessary.

The Hospice conducts regular reviews of its fundraising activities and has robust systems of line-management and accountability. The Board can confirm that the Hospice is fully compliant with the regulations contained within the General Data Protection Regulation. A thorough review of all our activities has been conducted and enhanced systems introduced via our fundraising database to ensure that we protect any potential supporters from unreasonable intrusion or undue pressure. We have robust procedure in place to ensure that supporters who no longer wish to receive fundraising information from us can opt out of some or all paper and electronic communication.

STRATEGIC REPORT

Income from donations, gifts and members' subscriptions was £541,684 this year (2020-21-: £665,795). Income from legacies has increased to £281,678 (2020-21: £97,877). We are very grateful to those people who have left us a gift in their Will and plan to continue the promotional work around this important income stream in 2022-23.

In relation to income from the Wigan Borough Clinical Commissioning Group (CCG), the Hospice received £1,868,350 (2020-21: £1,766,768). This included the funding of the Community Nursing services, 4 inpatient unit beds and pharmacy cover, along with a one off grant for the commencement of the Single Point of Access project.

All other hospice clinical services are reliant on charitable income. The hospice received from the NHS England COVID-19 fund a total of £1,155,748 to allow the hospice to provide patient care to support the NHSE Covid 19 response.

The Hospice also received £164,102 (2020-21: £194,506) from Wigan Council for the Hospice in your Care Home project and £104,742 (2020-21: £54,560) from Wrightington, Wigan & Leigh NHS Foundation Trust for 2 permanent additional Nurse Specialist posts to enhance access to specialist palliative care services at weekends and public holidays. The trustees are grateful for the support given by NHS England, the CCG, WWL NHS Trust and Wigan Council and recognise the excellent working relationship that exists between the Hospice and these organisations.

Despite our forecasted deficit budget of £847,000 for 2021-22, we have ended the year with a surplus of £695,700. This is due to the generous NHS England funding, a successful business interruption claim of £276,096 for lost income during the enforced lockdown periods, along with further grants from Wigan Council and the CCG. Job Retention Scheme claims of £10,272 were also made during the year.

During the year, the Hospice's cash and investment balances have increased by £187,046 to £4,990,528 (2020-21: £4,803,482).

As the Hospice strives to continue to deliver its services with current pressures on statutory and charitable funding, deficits are expected to return to at least pre-pandemic levels. The executive team continue to hold regular meetings with both the CCG and the Council to advocate for additional support for the Hospice in terms of a fair and sustainable multi-year funding settlement supplemented by additional service-specific contracts.

Work also continues through the Greater Manchester Hospice Partnership, a strategic alliance of seven adult and two children's hospices in Greater Manchester. The alliance employs a project manager, who facilitates our ambition for improved collaboration and a common approach to our negotiations at GM level, which is likely to lead on palliative and end of life commissioning following the implementation of Integrated Care Systems from July 2022.

In the past the difference between surpluses and deficits has often been due to unexpected sources of income such as higher than expected legacy income or one-off grants. When deficits occur, we rely on our reserves to enable us to continue our work. The level of reserves is constantly under review through the Finance Committee. At present, the Hospice continues to operate within its reserves policy which requires these to be maintained at a level that represents a range of between 6 and 12 months running costs.

In the short term, the Coronavirus pandemic has had severe implications on our ability to raise funds. However, we are adapting our income generation work streams to meet with the challenges of this transformed world. The Executive team in conjunction with the Board continue to monitor the financial situation closely to ensure we are fully prepared for what lies ahead. The Board is committed to 'balancing the books' and avoiding large deficits so that the future of the Hospice is not put at risk. Ultimately this can only come about through increasing our income and/or reducing our costs. If the former cannot be achieved, we may be faced with decisions around the contraction of our current range and scope of services.

STRATEGIC REPORT

Financial review

Reserves and investment policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment that the Board of Trustees sees fit. However, funds are invested in line with the reserves and investment policy in order to produce reasonable income and capital appreciation over time. This is achieved by a spread of investments which includes predominantly cash-based deposits and a proportion of equity-based funds.

The Hospice investment policy was reviewed in 2021 by the Board of Trustees. The trustees decided that the recommended proportion of investment funds and equities that can be held at any one time should be no more than 25% and that the general policy should remain one of a cautious approach. The equity-based investments are held in a Discretionary Portfolio managed by Quilter Cheviot Investment Management. The performance of this portfolio is reviewed by the Finance Committee of the Board via half-yearly reports produced by Quilter Cheviot. The performance of these investments is benchmarked with wider market returns.

The like-for-like investment funds, equities and gilts increased in value by £56,887 (2020-21: increase of £254,250).

The Board of Trustees also reviewed the Hospice reserves policy in 2021 which states that the trustees will endeavour to maintain reserves at a level of between 6 and 12 months running costs (excluding the costs of any service which receives 100% statutory funding). The Board consider that this policy on reserves offers some protection to the Hospice from the variability and uncertainty of other income streams, such as legacy income. In the event that reserves reduce to below the minimum as stated above, it also provides time for the ordered restructure of services without putting the organisation in jeopardy.

The freely available reserves of the Hospice increased to £5,853,507 (2020-21: £4,828,164) as detailed in Note 24 to the Accounts. At the current level, the Board feel that they would be able to continue the current activities of the Hospice. The current approach of careful financial management will be maintained.

As part of our commitment to make allowance for the cost of planned maintenance necessary to ensure the quality of our services is maintained, the trustees have designated funds from free reserves. An analysis of the current position regarding designated funds is as follows:

Designated funds used in the current year:	
Dilapidations and refurbishment fund	£3,196
Designated funds for future years:	
Dilapidations and refurbishment fund	£296,804

STRATEGIC REPORT

Future plans

The pandemic has transformed our lives. There is expected to be substantial rises in demand for palliative and end of life care services with reduced resources and increased costs as we grapple with the enormous consequences of the past few years. In addition, traditional means of income generation for hospices, such as retail and events are likely to remain challenging.

The past year has placed a great strain on the health and social care sector and Wigan and Leigh Hospice is no exception. In addition to the pandemic, the NHS is undergoing a radical transformation, with CCGs to be replaced on 1st July 2022 by Integrated Care Systems (for us, Greater Manchester ICS) and increased place-based collaborative commissioning with local authorities.

It is in this uncertain climate that we continue our recovery from COVID restrictions, negotiate our place in the ICSs and redesign services and income generation models fit for this rapidly evolving world. We must continue to place the needs of our patients and those people important to them at the heart of our plans. However, to achieve this aim we must invest in the business arm of the hospice to redress our structural deficit budget, and our workforce to enable them to adapt and contribute to the complexities of a being a sustainable hospice.

The following are the strategic goals approved during 2022 by the board: -

HOSPICE STRATEGIC GOALS (2019-22)

1. SERVICE DELIVERY: delivering the best possible services for our patients and those most important to them

1.1 Maintain the highest achievable quality and value for money across all our existing services
1.2 Develop new services to meet emerging needs and local palliative and end of life care priorities
1.3 Review and, where necessary, redesign services to maximise outcomes and reach
1.4 Foster an evidence-led innovation culture

2. COMMISSIONING: engaging with and responding to the changing commissioning environment

2.1 Engage proactively with commissioning bodies (including CCG, Council and GM Health & Social Care Partnership)
2.2 Demonstrate the impact of Hospice services through robust data and outcome measures
2.3 Develop an understanding of unmet need and our role in meeting this need

3. PARTNERSHIPS: reaching more people through working in partnership

3.1 Work with partners across the statutory and voluntary sectors to improve service delivery and community engagement
3.2 Improve understanding of palliative and end of life care and the Hospice amongst professionals and the general public
3.3 Engage with stakeholder and partner forums to identify and work on shared agendas and priorities
3.4 Maintain a leading role in the Greater Manchester Hospice partnership

4. SUSTAINABILITY: ensuring our services are sustainable in the current statutory and charitable environment

4.1 Develop strategies to maximise income and encourage volunteering
4.2 Develop robust business cases to ensure continued statutory support
4.3 Ensure the key messages about hospice care are communicated effectively to all our stakeholders
4.4 Ensure the annual budget is aligned to the level of reserves with variances monitored and efficiency savings continually sought
4.5 Ensure effective procurement processes that deliver 'value for money' whilst minimising our impact on the environment

STRATEGIC REPORT

5. GOVERNANCE: ensuring the hospice is compliant and is effectively managing risk.

5.1 Ensure compliance with regulatory standards including the development of appropriate recording and monitoring systems
5.2 Ensure robust systems are in place to enable proper governance and risk management
5.3 Ensure robust financial systems are in place to enable proper accountability and control

6. PEOPLE & INFRASTRUCTURE: ensuring the hospice has a competent and motivated workforce working safely and effectively.

6.1 Recruit, retain, develop, train and support our staff and volunteers
6.2 Develop and sustain an open culture where Hospice values are translated into everyday actions
6.3 Review and implement the maintenance and renewal plan for all buildings and equipment
6.4 Ensure robust systems are in place for health & safety in the Hospice and in our shops
6.5 Develop strategies to ensure effective communication across the Hospice and in its shops.

In the short to medium term therefore, our priorities will be as follows: -

Strategic Goal 1: Delivering the best possible care for our patients and those people important to them

1. All clinical services to implement recovery objectives following the pandemic restrictions
2. Expand the use of electronic systems to improve continuous patient care
3. Utilise outcome measures to evaluate services
4. Mental capacity regulations implemented across Hospice services
5. Increase engagement with Advance Care Planning

Strategic Goal 2: Engaging with and responding to the changing commissioning environment

1. Clinical activity continues to dictate service outcomes
2. Work with evolving Integrated Care Systems to ensure the voice of palliative and end of life patients is heard in as CCGs are stood down and Integrated Care Boards implemented

Strategic Goal 3: Reaching more people through working in Partnership

1.Continue the expansion of the single point of access workstream
2. Work with Healthier Wigan Partnership colleagues to identify rehabilitative needs for people in Wigan with palliative diagnoses and develop proposal for service development
3. Increase public awareness of the Hospice and engagement in future planning
4. Work with the Borough Bereavement Strategy Group to identify gaps in bereavement service provision and develop proposals for service development

Strategic Goal 4: Ensuring our services are sustainable in the current statutory and charitable environment

1. Continuation of online campaigns and return of fundraising events
2. Raise awareness of the benefits and simplicity of leaving the hospice gifts in Wills
3. Continue to increase overall numbers of hospice lottery plays
4. Enable the shop workforce to recover from the impact of the pandemic
5. Develop business intelligence and stewardship programme
6. Develop online presence across key social media mediums

Strategic Goal 5: Ensuring the Hospice is compliant and is managing risk

1. Clinical policies and procedures are updated
2. Continue to drive improvements through learning from audits, guidance and incidents
3. Enhance service user involvement in hospice decision making

Strategic Goal 6: Ensuring the Hospice has a competent and motivated workforce working in a safe and effective environment

1. Implement auto-population of staff rotas

STRATEGIC REPORT

2. Focus on staff wellbeing through resilience training and introduction of Wellbeing Champions
3. Implement online training for shop volunteers
4. Recruitment into key roles across the workforce.
5. Develop the Wigan Borough Palliative and End of Life Care Learning Hub model
6. Develop and implement new career opportunities within clinical roles
7. Improve wellbeing support systems for clinical staff

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company, incorporated in England and Wales on 10 November 1982, limited by guarantee under clause 6 of its Memorandum of Association. The company has no share capital, being a company limited by guarantee. Liability is limited to £5 for each member in the event of its being wound up. The number of members registered at 31 March 2022 is 57. The charitable company is governed by its Memorandum and Articles of Association. The company was registered as a charity by the Charity Commissioners for all purposes on 8 January 1983 (certificate number 513400).

Recruitment and appointment ofTrustees

The Board of Trustees is made up of between seven and fifteen members. They are elected from members of the Hospice Association at its Annual General Meeting. One third of the trustees retire on a rolling basis after three years in office. These members are then eligible for re-election to the Board at the next Annual General Meeting. The Chairman is elected annually by the trustees at their first meeting following the Annual General Meeting. Recruiting and retaining the right trustees is an important aspect of governing the Hospice. It is important that the Board of Trustees has a balance of people with a range of skills and backgrounds who are able to contribute to the governance process.

Organisational structure

The Board of Trustees meets at least four times a year to direct and manage the governance of the Hospice. In addition supplementary 'away days' are held to discuss the broader aspects of Hospice strategy. The trustees have ultimate responsibility for setting the direction of the Hospice and their role is to ensure that the Hospice is financially viable, well run and that it meets the needs for which it was set up. This work includes agreeing the Hospice strategy, service developments and finances. Day to day management is delegated by the Board to the members of the executive team. A number of subcommittees meet on a quarterly basis including Risk & Performance, Audit & Clinical Guidelines, Information Governance, Medicines Management and Finance. All of these committees have trustee membership.

The Board of Trustees considers current initiatives, service developments and strategic issues at its scheduled quarterly Board meetings. Comprehensive written reports are provided by the executive team which are discussed and considered at the meetings.

In addition to the executive team, which consists of the Chief Executive, Clinical Director and Medical Director, a broader senior management team meets regularly. This consists of the executive team members, the Head of Finance & Support Services, Head of Income Generation, Quality & Governance Lead, HR Manager and PR & Communications Lead. Departmental Heads are responsible to the appropriate member of the executive team

STRUCTURE, GOVERNANCE AND MANAGEMENT

Induction and training of new trustees

New trustees receive a comprehensive induction to acquaint themselves with the Hospice, its aims and objectives and its organisational structure. Hospice UK produce a guide for new trustees and the Charity Commission produce a number of excellent documents for new and existing trustees including 'The essential trustee' guide which explains what is expected of trustees in respect of charity law and how effective governance is best achieved. New trustees are encouraged to meet members of staff within the organisation to gain a wider understanding of the work of the Hospice. The Chief Executive ensures that all trustees are kept up to date with the wider issues around hospice and end of life care through the circulation of key documents. All trustees are encouraged to sign up to the weekly online Leader's Briefing from Hospice UK and to attend relevant training courses as and when these are felt appropriate.

Key management remuneration

Executive team remuneration is agreed by the finance subcommittee in consultation with the Chief Executive and by reference to the annual Hospice Rewards survey facilitated by Hospice UK together with data on salary levels for vacant posts advertised through the hospice network. The salaries currently being paid are commensurate with these roles in similarly sized hospices.

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit and, in particular, the guidance on the relief of those in need by reason of ill-health. The trustees believe this charity provides a public benefit as its principal activity is to provide palliative and end of life care services which seek to enhance the quality of life of individuals living with a life limiting condition through the provision of in-patient, community and day therapy care and through education, training and support within the Hospice and to the wider health and social care economy.

Fundraising standards and GDPR

In 2016 the Fundraising regulator was established and the following year the Fundraising Preference Service was launched to strengthen the system of charity regulation and restore public trust in fundraising. The General Data Protection Regulation also came into force in 2018 and the Hospice established a working party with representatives from all areas of the Hospice and trustee representation to work through the requirements. Systems and processes have been established to ensure compliance. The trustees are satisfied that the Hospice is compliant with these regulations.

Risk management

The executive team and delegated departmental heads conduct quarterly reviews of the major risks to which the Hospice is exposed and systems have been established to mitigate those risks. The Hospice holds quarterly meetings of the Risk & Performance Management Committee which includes all members of the executive team, departmental heads (clinical and non-clinical) and trustees as part of its wider Quality and Governance processes. This committee analyses and responds to risk across a number of domains. Corrective action is taken where appropriate to limit the potential for reoccurrence. A comprehensive Board Assurance Framework is maintained, updated and reviewed by the board quarterly. Internal financial risks are minimised by the implementation of procedures for the authorisation of financial transactions. The hospice is currently undertaking a fraud risk assessment and revising the Counter-fraud, bribery and corruption policy and procedure.

All staff and appropriate volunteers are required to complete annual mandatory training covering health and safety issues such as fire safety, moving and handling, basic food hygiene, equality & diversity and infection control. The Hospice Infection Control Team carries out regular audits and provides more advanced training to clinical staff. The Care Quality Commission monitors the hospice and the Food Standards Agency carry out regular inspections of the Hospice. The CQC carried out its last inspection in 2016 at which the Hospice received an 'Outstanding' rating. The CQC have concluded that the hospice does not require an inspection at this time.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
01677155 (England and Wales)

Registered Charity number
513400

Registered office
Kildare Street
Hindley
Wigan
Lancashire
WN23HZ

Trustees

P Payne	Chair
P F Carroll	Vice Chair & Honorary Treasurer
D Whittaker	Appointed 08.12.21
A Mortimer	Appointed 08.12.21
S Greenhalgh	Appointed 08.12.21
S Bruton	Appointed 08.12.21
C Morley	Resigned 08.12.21
W Brown	Resigned 08.12.21
M S Evans	Resigned 08.12.21
Dr S E Fisher	
Dr S E Kenward	
J C Law	
D P Mayes	
P R Williams	Resigned 08.12.21

Executive Team

J Carby	Chief Executive
V McLoughlin	Clinical Director
Dr A Murray	Medical Director (employed by Wrightington, Wigan and Leigh NHS Foundation Trust from 1.7.19)

Company Secretary
G Dennett

Auditors
Xeinadin Audit Limited
Kay Johnson Gee
1 City Road East
Manchester
M15 4PN

Bankers
HSBC Bank plc
21 The Grand Arcade
Wigan
Lancashire
WN1 1BH

Solicitors
Platt & Fishwick
The Old Bank
47 King Street
Wigan
WN1 1DB

Investment Managers
Quilter Cheviot
4th Floor
The Pinnacle
73 King Street
Manchester
M2 4NG

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Wigan and Leigh Hospice for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Xeinadin Audit Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 01.09.22 and signed on the board's behalf by:

.....
P F Carroll - Trustee

Report of the Independent Auditors to the Members of Wigan and Leigh Hospice

Opinion

We have audited the financial statements of Wigan and Leigh Hospice (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:
- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:
- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees
As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and those charged with governance, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
    - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
    - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
    - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

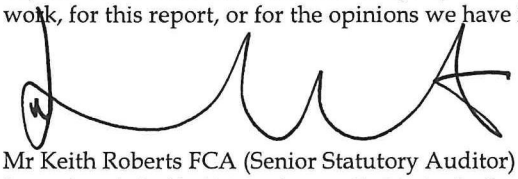
The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud often involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Report of the Independent Auditors to the Members of
Wigan and Leigh Hospice

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Keith Roberts FCA (Senior Statutory Auditor)
for and on behalf of Xeinadin Audit Limited - Statutory Auditor
Kay Johnson Gee
1 City Road East
Manchester
M15 4PN

Date: 07-09-2022

Wigan and Leigh Hospice

Statement of Financial Activities
for the Year Ended 31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 **Total funds** £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**662,108**	**161,254**	**823,362**	763,672
Charitable activities	5				
Grants and Contracts for the provision of care		**1,912,529**	**1,338,976**	**3,251,505**	3,949,556
Other trading activities	3	**1,980,133**	**-**	**1,980,133**	1,207,157
Investment income	4	**36,430**	**-**	**36,430**	44,732
Total		**4,591,200**	**1,500,230**	**6,091,430**	5,965,117
EXPENDITURE ON					
Raising funds	6	**885,054**	**-**	**885,054**	688,465
Charitable activities	7				
Grants and Contracts for the provision of care		**3,035,843**	**1,527,157**	**4,563,000**	4,485,766
Total		**3,920,897**	**1,527,157**	**5,448,054**	5,174,231
Net gains on investments		**52,324**	**-**	**52,324**	247,983
NET INCOME/(EXPENDITURE)		**722,627**	**(26,927)**	**695,700**	1,038,869
Transfers between funds	21	**121,597**	**(121,597)**	**-**	-
Net movement in funds		**844,224**	**(148,524)**	**695,700**	1,038,869
RECONCILIATION OF FUNDS					
Total funds brought forward		**8,601,137**	**1,615,450**	**10,216,587**	9,177,718
TOTAL FUNDS CARRIED FORWARD		**9,445,361**	**1,466,926**	**10,912,287**	10,216,587

The notes form part of these financial statements

Wigan and Leigh Hospice

Balance Sheet
31 March 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 **Total funds** £	2021 Total funds £
FIXED ASSETS					
Tangible assets	15	**3,295,050**	**1,428,846**	**4,723,896**	4,937,532
Investments	16	**1,350,690**	**-**	**1,350,690**	1,293,803
		4,645,740	**1,428,846**	**6,074,586**	6,231,335
CURRENT ASSETS					
Stocks	17	**4,235**	**-**	**4,235**	5,218
Debtors	18	**1,479,276**	**-**	**1,479,276**	705,111
Investments	19	**1,052,423**	**-**	**1,052,423**	1,298,997
Cash at bank		**2,536,371**	**51,044**	**2,587,415**	2,210,682
		5,072,305	**51,044**	**5,123,349**	4,220,008
CREDITORS					
Amounts falling due within one year	20	**(272,684)**	**(12,964)**	**(285,648)**	(234,756)
NET CURRENT ASSETS		**4,799,621**	**38,080**	**4,837,701**	3,985,252
TOTAL ASSETS LESS CURRENT LIABILITIES		**9,445,361**	**1,466,926**	**10,912,287**	10,216,587
NET ASSETS		**9,445,361**	**1,466,926**	**10,912,287**	10,216,587
FUNDS	21				
Unrestricted funds				**9,445,361**	8,601,137
Restricted funds				**1,466,926**	1,615,450
TOTAL FUNDS				**10,912,287**	10,216,587

The financial statements were approved by the Board of Trustees and authorised for issue on 07.09.22 and were signed on its behalf by:

P F Carroll - Trustee

The notes form part of these financial statements

Wigan and Leigh Hospice

Cash Flow Statement
for the Year Ended 31 March 2022

	Notes	2022 £	2021 £
Cash flows from operating activities			
Cash generated from operations	1	**166,167**	769,259
Net cash provided by operating activities		**166,167**	769,259
Cash flows from investing activities			
Purchase of tangible fixed assets		**(57,073)**	(116,312)
Purchase of fixed asset investments		**(296,608)**	(328,963)
Sale of tangible fixed assets		**1,200**	3,500
Sale of fixed asset investments		**266,020**	322,696
Receipts from the sale of investments		**-**	750,658
Movement in fixed term deposit accounts		**272,597**	-
Interest received		**3,468**	12,241
Dividends received		**20,962**	20,491
Net cash provided by investing activities		**210,566**	664,311
Change in cash and cash equivalents in the reporting period		**376,733**	1,433,570
Cash and cash equivalents at the beginning of the reporting period		**2,210,682**	777,112
Cash and cash equivalents at the end of the reporting period		**2,587,415**	2,210,682

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 March 2022

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income for the reporting period (as per the Statement of Financial Activities)	**695,700**	1,038,869
Adjustments for:		
Depreciation charges	**265,367**	278,711
Gain on investments	**(52,324)**	(247,983)
Loss/(profit) on disposal of fixed assets	**4,142**	(1,064)
Interest received	**(3,468)**	(12,241)
Dividends received	**(20,962)**	(20,491)
Decrease in stocks	**983**	976
Increase in debtors	**(774,165)**	(265,837)
Increase/(decrease) in creditors	**50,894**	(1,681)
Net cash provided by operations	**166,167**	769,259

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21	Cash flow	**At 31.3.22**
	£	£	£
Net cash			
Cash at bank	**2,210,682**	**376,733**	**2,587,415**
	2,210,682	**376,733**	**2,587,415**
Liquid resources			
Current asset investments	**1,298,997**	**(246,574)**	**1,052,423**
	1,298,997	**(246,574)**	**1,052,423**
Total	**3,509,679**	**130,159**	**3,639,838**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Income
All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

continued...

1. ACCOUNTING POLICIES - continued

Income
Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property	**-2% on cost**
Short leasehold property	**-2% on cost**
Fixtures, fittings and equipment	**-12.5% on cost**
Groundworks	**-12.5% on cost**
Computer hardware and software	**-25% on cost**
Motor vehicles	**-25% on reducing balance**

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out formula.

Taxation
As a registered charity the company is not liable to corporation tax on its income.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

continued...

1. ACCOUNTING POLICIES - continued

Fund accounting

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Unless stated otherwise in the notes to the financial statements, income and expenditure is unrestricted.

Investments

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably.

Investments in subsidiaries are measured at cost less impairment.

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

Hire purchase and leasing commitments

Rentals applicable to leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Debtors and creditors receivable/ payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates defined contribution and stakeholder pension plans for the benefit of its employees. Contributions are expensed as they become payable.

Judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

continued...

1. ACCOUNTING POLICIES - continued

Going Concern

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

2. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	541,489	665,755
Legacies	281,678	97,877
Member's subscriptions	195	40
	823,362	763,672

3. OTHER TRADING ACTIVITIES

	2022	2021
	£	£
Fundraising events	405,206	489,408
Charity shops	750,641	188,741
Lottery income	548,190	529,008
Proceeds of business interruption insurance	276,096	-
	1,980,133	1,207,157

4. INVESTMENT INCOME

	2022	2021
	£	£
Rents received	12,000	12,000
Dividends	20,962	20,491
Deposit account interest	3,468	12,241
	36,430	44,732

continued...

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2022 £	2021 £
Wigan Borough Clinical Commissioning Group	Grants and Contracts for the provision of care	**1,868,350**	1,766,768
Covid Grant Income	Grants and Contracts for the provision of care	**1,217,913**	1,968,216
Education Fees income	Grants and Contracts for the provision of care	**1,140**	(2,275)
Hospice in your Care Home	Grants and Contracts for the provision of care	**164,102**	194,506
Macmillan 7 Day Service Project income	Grants and Contracts for the provision of care	**-**	22,341
		3,251,505	3,949,556

Income from charitable activities was £3,251,505 (2021: £3,949,556) of which £1,338,976 (2021: £1,688,487) was attributable to restricted funds and £1,912,529 (2021: £2,261,069) was attributable to unrestricted funds.

6. RAISING FUNDS

Raising donations and legacies

	2022 £	2021 £
Fund raising costs	**171,611**	135,910
Shop operating costs	**491,277**	405,039
Lottery operation costs	**205,769**	133,292
	868,657	674,241

Included within fund raising costs are wages costs of £104,477 (2021 - £77,761).
Included within shop operating costs are wages costs of £142,336 (2021 - £154,795).
Included within lottery operation costs are wages costs of £19,526 (2021 - £20,451).

Investment management costs

	2022 £	2021 £
Portfolio management	**16,397**	14,224
Aggregate amounts	**885,054**	688,465

continued...

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £
Grants and Contracts for the provision of care	4,563,000

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022 £	2021 £
Staff costs	3,527,351	3,483,612
Travel costs	29,222	23,209
Insurance	44,333	42,100
Rates, light and heat	76,921	55,633
Telephone	25,315	27,731
Postage, stationery & printing	34,299	28,274
Laundry	5,232	13,991
Sundry expenses	9,669	8,682
Medical supplies	52,824	50,785
Catering	34,648	23,890
Cleaning	141,732	112,644
Repairs and renewals	96,221	111,426
Recruitment costs	6,549	5,715
Bank charges	7,654	6,462
Education and training	17,768	8,115
Drugs costs	87,908	102,584
Computer consumables & website	67,403	77,790
Subscriptions and journals	10,482	6,099
Legal fees	24,293	26,426
Auditor's remuneration	13,000	13,000
Development costs	17,136	10,553
Depreciation	228,898	248,109
Loss on sale of assets	4,142	(1,064)
	4,563,000	4,485,766

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022 £	2021 £
Depreciation - owned assets	265,367	278,711
(Deficit)/surplus on disposal of fixed assets	4,142	(1,064)

continued...

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

11. STAFF COSTS

	31.03.22	31.03.21
	£	£
Wages and salaries	**3,225,657**	3,127,406
Social security costs	**265,135**	260,634
Other pension costs	**302,898**	348,578
	3,793,690	3,736,618

The average monthly head count was 120 staff (2021: 121 staff) and the average number of whole time equivalent employees during the period was as follows:

	31.03.22	31.03.21
Clinical services	**68**	70
Support services	**6**	6
Income generation	**8**	6
Administration	**14**	14
	96	96

The number of employees who received total employee benefits of more than £60,000 per annum is as follows:

	31.03.22	31.03.21
£60,001-£70,000	**2**	1
£70,000-£80,000	**1**	1

The key management personnel of the charity during the year comprised the trustees, the Chief Executive Officer, the Clinical Director and the Consultant Medical Director. The employee benefits of key management personnel of the charity was £165,302 (2021: £167,866).

continued...

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	630,832	132,840	763,672
Charitable activities			
Grants and Contracts for the provision of care	2,261,069	1,688,487	3,949,556
Other trading activities	1,207,157	-	1,207,157
Investment income	44,732	-	44,732
Total	4,143,790	1,821,327	5,965,117
EXPENDITURE ON			
Raising funds	688,465	-	688,465
Charitable activities			
Grants and Contracts for the provision of care	2,647,356	1,838,410	4,485,766
Total	3,335,821	1,838,410	5,174,231
Net gains on investments	247,983	-	247,983
NET INCOME/(EXPENDITURE)	1,055,952	(17,083)	1,038,869
RECONCILIATION OF FUNDS			
Total funds brought forward	7,545,185	1,632,533	9,177,718
TOTAL FUNDS CARRIED FORWARD	8,601,137	1,615,450	10,216,587

13. SUPPORT COSTS

Support costs incurred in the year in relation to charitable activities were as follows:

	31.3.22 £	31.3.21 £
Staff costs	**309,729**	289,285
Postage, stationery and printing	**10,290**	8,482
Telephone	**7,595**	8,319
Rates, light and heat	**9,757**	8,547
Recruitment	**1,965**	1,715
Cleaning	**21,557**	16,895
Insurance	**6,650**	6,315

continued...

13. SUPPORT COSTS - continued

Sundries	706	773
Repairs and maintenance	14,400	16,193
Professional fees	48,644	43,441
Audit fees	13,000	13,000
	444,293	412,965

14. GOVERNANCE COSTS

	31.3.22	31.3.21
	£	£
Professional fees	1,933	1,933
Audit fees	13,000	13,000
	14,933	14,933

15. TANGIBLE FIXED ASSETS

	Freehold property	Short leasehold	Fixtures and fittings	Motor vehicles	Totals
	£	£	£	£	£
COST					
At 1 April 2021	678,261	5,474,990	2,141,785	77,974	8,373,010
Additions	-	3,000	54,073	-	57,073
Disposals	-	-	(12,419)	(9,950)	(22,369)
At 31 March 2022	678,261	5,477,990	2,183,439	68,024	8,407,714
DEPRECIATION					
At 1 April 2021	84,128	1,593,836	1,689,224	68,290	3,435,478
Charge for year	13,564	111,512	137,870	2,421	265,367
Eliminated on disposal	-	-	(7,762)	(9,265)	(17,027)
At 31 March 2022	97,692	1,705,348	1,819,332	61,446	3,683,818
NET BOOK VALUE					
At 31 March 2022	580,569	3,772,642	364,107	6,578	4,723,896
At 31 March 2021	594,133	3,881,154	452,561	9,684	4,937,532

continued...

16. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Listed investments £	Totals £
MARKET VALUE			
At 1 April 2021	2	1,293,801	1,293,803
Additions	-	296,608	296,608
Disposals	(2)	(279,274)	(279,276)
Revaluations	-	39,555	39,555
At 31 March 2022	-	1,350,690	1,350,690
NET BOOK VALUE			
At 31 March 2022	-	1,350,690	1,350,690
At 31 March 2021	2	1,293,801	1,293,803

There were no investment assets outside the UK.

Cost or valuation at 31 March 2022 is represented by:

	Listed investments £
Valuation in 2022	1,350,690

The company's investments at the balance sheet date in the share capital of companies include the following:

Wigan and Leigh Hospice Trading Company Limited
Registered office: Kildare Street, Hindley, Wigan, Greater Manchester, WN2 3HZ
Nature of business: Dormant company

Class of share:	% holding
Ordinary	100

	2022 £	2021 £
Aggregate capital and reserves	-	2

continued...

17. STOCKS

	2022	2021
	£	£
Stocks	4,235	5,218

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	194,768	81,991
Other debtors	11,439	13,120
Prepayments and accrued income	1,273,069	610,000
	1,479,276	705,111

19. CURRENT ASSET INVESTMENTS

	2022	2021
	£	£
Fixed Term Deposits	1,052,423	1,298,997

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	68,970	78,751
Amounts owed to group undertakings	-	2
Accrued expenses	104,960	62,177
Other creditors	48,319	25,062
Deferred income	63,399	68,764
	285,648	234,756

continued...

21. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	8,601,137	722,627	121,597	9,445,361
Restricted funds				
DoH Capital Grant Funding	41,170	(1,832)	-	39,338
Hospice in your Care Home	121,321	276	(121,597)	-
NHS Health Education MPET funding	255	-	-	255
Building Fund- annexe	252,419	(7,043)	-	245,376
Building Fund-inpatient unit	135,806	(3,831)	-	131,975
Creative Arts Therapy Centre fund	14,738	(400)	-	14,338
NHS England Capital Grant-Woodview Centre	425,850	(10,200)	-	415,650
NHS England Capital Grant- Inpatient Unit	549,000	(12,000)	-	537,000
Macmillan 7 Day Service Project	20,975	-	-	20,975
Amberswood Garden Project	2,273	(454)	-	1,819
Hospital Saturday Fund	1,500	(250)	-	1,250
Westfield Health	7,341	1,576	-	8,917
Edward Gosling Foundation	3,581	(597)	-	2,984
Wolfson Foundation	12,374	(2,063)	-	10,311
W G Edwards Charitable Foundation	2,231	-	-	2,231
Morrisons Foundation	13,430	(1,919)	-	11,511
D'Oyly Carte Charitable Trust	2,138	-	-	2,138
Bents & Bongs	2,170	(310)	-	1,860
National Lottery	3,971	2,510	-	6,481
Duchy of Lancaster	-	1,750	-	1,750
Screwfix Foundation	2,907	(415)	-	2,492
Skipton	-	1,400	-	1,400
Hedley Foundation	-	2,625	-	2,625
Manchester Guardian Society	-	3,200	-	3,200
Skelton Charity	-	1,050	-	1,050
	1,615,450	(26,927)	(121,597)	1,466,926
TOTAL FUNDS	10,216,587	695,700	-	10,912,287

continued...

21. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	4,591,200	(3,920,897)	52,324	722,627
Restricted funds				
DoH Capital Grant Funding	-	(1,832)	-	(1,832)
Hospice in your Care Home	165,243	(164,967)	-	276
Building Fund- annexe	-	(7,043)	-	(7,043)
Building Fund-inpatient unit	-	(3,831)	-	(3,831)
Creative Arts Therapy Centre fund	-	(400)	-	(400)
NHS England Capital Grant-Woodview Centre	-	(10,200)	-	(10,200)
NHS England Capital Grant- Inpatient Unit	-	(12,000)	-	(12,000)
Amberswood Garden Project	-	(454)	-	(454)
Hospital Saturday Fund	1,695	(1,945)	-	(250)
Westfield Health	2,800	(1,224)	-	1,576
Edward Gosling Foundation	-	(597)	-	(597)
Wolfson Foundation	-	(2,063)	-	(2,063)
Morrisons Foundation	-	(1,919)	-	(1,919)
Bents & Bongs	-	(310)	-	(310)
National Lottery	6,482	(3,972)	-	2,510
Duchy of Lancaster	2,000	(250)	-	1,750
NHS England	1,155,748	(1,155,748)	-	-
Screwfix Foundation	-	(415)	-	(415)
IPC Fund	17,986	(17,986)	-	-
WWL Funding	104,742	(104,742)	-	-
Skipton	1,600	(200)	-	1,400
Hedley Foundation	3,000	(375)	-	2,625
Manchester Guardian Society	3,200	-	-	3,200
Single Point of Access	30,096	(30,096)	-	-
Skelton Charity	1,200	(150)	-	1,050
NHS E-Prescribing Project	4,438	(4,438)	-	-
	1,500,230	(1,527,157)	-	(26,927)
TOTAL FUNDS	6,091,430	(5,448,054)	52,324	695,700

continued...

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	7,545,185	1,055,952	8,601,137
Restricted funds			
DoH Capital Grant Funding	43,185	(2,015)	41,170
Hospice in your Care Home	124,834	(3,513)	121,321
NHS Health Education MPET funding	-	255	255
Building Fund- annexe	259,462	(7,043)	252,419
Building Fund-inpatient unit	139,637	(3,831)	135,806
Creative Arts Therapy Centre fund	15,138	(400)	14,738
NHS England Capital Grant-Woodview Centre	436,050	(10,200)	425,850
NHS England Capital Grant- Inpatient Unit	561,000	(12,000)	549,000
Macmillan 7 Day Service Project	-	20,975	20,975
Amberswood Garden Project	2,727	(454)	2,273
Hospital Saturday Fund	1,750	(250)	1,500
Westfield Health	9,297	(1,956)	7,341
Edward Gosling Foundation	4,298	(717)	3,581
Albert Hunt Trust	1,000	(1,000)	-
Wolfson Foundation	14,437	(2,063)	12,374
W G Edwards Charitable Foundation	2,231	-	2,231
Morrisons Foundation	15,349	(1,919)	13,430
D'Oyly Carte Charitable Trust	2,138	-	2,138
Bents & Bongs	-	2,170	2,170
National Lottery	-	3,971	3,971
Screwfix Foundation	-	2,907	2,907
	1,632,533	(17,083)	1,615,450
TOTAL FUNDS	9,177,718	1,038,869	10,216,587

continued...

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	4,143,790	(3,335,821)	247,983	1,055,952
Restricted funds				
DoH Capital Grant Funding	-	(2,015)	-	(2,015)
Hospice in your Care Home	192,231	(195,744)	-	(3,513)
NHS Health Education MPET funding	-	255	-	255
Building Fund- annexe	-	(7,043)	-	(7,043)
Building Fund-inpatient unit	-	(3,831)	-	(3,831)
Creative Arts Therapy Centre fund	-	(400)	-	(400)
NHS England Capital Grant-Woodview Centre	-	(10,200)	-	(10,200)
NHS England Capital Grant- Inpatient Unit	-	(12,000)	-	(12,000)
Macmillan 7 Day Service Project	22,341	(1,366)	-	20,975
Amberswood Garden Project	-	(454)	-	(454)
Hospital Saturday Fund	-	(250)	-	(250)
Westfield Health	(732)	(1,224)	-	(1,956)
Edward Gosling Foundation	(120)	(597)	-	(717)
Albert Hunt Trust	-	(1,000)	-	(1,000)
Wolfson Foundation	-	(2,063)	-	(2,063)
Morrisons Foundation	-	(1,919)	-	(1,919)
Bents & Bongs	3,574	(1,404)	-	2,170
BUPA	1,800	(1,800)	-	-
National Lottery	9,829	(5,858)	-	3,971
Health Education England	15,404	(15,404)	-	-
Duchy of Lancaster	2,000	(2,000)	-	-
NHS England	1,453,993	(1,453,993)	-	-
Family Welfare Trust	1,200	(1,200)	-	-
Screwfix Foundation	3,322	(415)	-	2,907
Garfield Weston	25,000	(25,000)	-	-
Oak Centre	17,003	(17,003)	-	-
IPC Fund	19,922	(19,922)	-	-
WWL Funding	54,560	(54,560)	-	-
	1,821,327	(1,838,410)	-	(17,083)
TOTAL FUNDS	5,965,117	(5,174,231)	247,983	1,038,869

continued...

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	7,545,185	1,778,579	121,597	9,445,361
Restricted funds				
DoH Capital Grant Funding	43,185	(3,847)	-	39,338
Hospice in your Care Home	124,834	(3,237)	(121,597)	-
NHS Health Education MPET funding	-	255	-	255
Building Fund- annexe	259,462	(14,086)	-	245,376
Building Fund-inpatient unit	139,637	(7,662)	-	131,975
Creative Arts Therapy Centre fund	15,138	(800)	-	14,338
NHS England Capital Grant-Woodview Centre	436,050	(20,400)	-	415,650
NHS England Capital Grant- Inpatient Unit	561,000	(24,000)	-	537,000
Macmillan 7 Day Service Project	-	20,975	-	20,975
Amberswood Garden Project	2,727	(908)	-	1,819
Hospital Saturday Fund	1,750	(500)	-	1,250
Westfield Health	9,297	(380)	-	8,917
Edward Gosling Foundation	4,298	(1,314)	-	2,984
Albert Hunt Trust	1,000	(1,000)	-	-
Wolfson Foundation	14,437	(4,126)	-	10,311
W G Edwards Charitable Foundation	2,231	-	-	2,231
Morrisons Foundation	15,349	(3,838)	-	11,511
D'Oyly Carte Charitable Trust	2,138	-	-	2,138
Bents & Bongs	-	1,860	-	1,860
National Lottery	-	6,481	-	6,481
Duchy of Lancaster	-	1,750	-	1,750
Screwfix Foundation	-	2,492	-	2,492
Skipton	-	1,400	-	1,400
Hedley Foundation	-	2,625	-	2,625
Manchester Guardian Society	-	3,200	-	3,200
Skelton Charity	-	1,050	-	1,050
	1,632,533	(44,010)	(121,597)	1,466,926
TOTAL FUNDS	9,177,718	1,734,569	-	10,912,287

continued...

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	8,734,990	(7,256,718)	300,307	1,778,579
Restricted funds				
DoH Capital Grant Funding	-	(3,847)	-	(3,847)
Hospice in your Care Home	357,474	(360,711)	-	(3,237)
NHS Health Education MPET funding	-	255	-	255
Building Fund- annexe	-	(14,086)	-	(14,086)
Building Fund-inpatient unit	-	(7,662)	-	(7,662)
Creative Arts Therapy Centre fund	-	(800)	-	(800)
NHS England Capital Grant-Woodview Centre	-	(20,400)	-	(20,400)
NHS England Capital Grant- Inpatient Unit	-	(24,000)	-	(24,000)
Macmillan 7 Day Service Project	22,341	(1,366)	-	20,975
Amberswood Garden Project	-	(908)	-	(908)
Hospital Saturday Fund	1,695	(2,195)	-	(500)
Westfield Health	2,068	(2,448)	-	(380)
Edward Gosling Foundation	(120)	(1,194)	-	(1,314)
Albert Hunt Trust	-	(1,000)	-	(1,000)
Wolfson Foundation	-	(4,126)	-	(4,126)
Morrisons Foundation	-	(3,838)	-	(3,838)
Bents & Bongs	3,574	(1,714)	-	1,860
BUPA	1,800	(1,800)	-	-
National Lottery	16,311	(9,830)	-	6,481
Health Education England	15,404	(15,404)	-	-
Duchy of Lancaster	4,000	(2,250)	-	1,750
NHS England	2,609,741	(2,609,741)	-	-
Family Welfare Trust	1,200	(1,200)	-	-
Screwfix Foundation	3,322	(830)	-	2,492
Garfield Weston	25,000	(25,000)	-	-
Oak Centre	17,003	(17,003)	-	-
IPC Fund	37,908	(37,908)	-	-
WWL Funding	159,302	(159,302)	-	-
Skipton	1,600	(200)	-	1,400
Hedley Foundation	3,000	(375)	-	2,625
Manchester Guardian Society	3,200	-	-	3,200
Single Point of Access	30,096	(30,096)	-	-
Skelton Charity	1,200	(150)	-	1,050
NHS E-Prescribing Project	4,438	(4,438)	-	-
	3,321,557	(3,365,567)	-	(44,010)
TOTAL FUNDS	12,056,547	(10,622,285)	300,307	1,734,569

continued...

21. MOVEMENT IN FUNDS - continued

Unrestricted funds hold incoming resources for the general purpose of the charity, to be spent within its objects; the balance at the period end £8,642,414 (2021 - £8,601,137) represents the net assets of the fund.

Restricted funds hold grants and other income given for specific purposes. The balance at the year end represents the net assets of the fund.

Department of Health Capital Grant Funding - This is a contribution from the Department of Health under its programme to enhance the hospice environment for patients and carers.

Hospice in your Care Home - This is a contribution from the Wigan & District Cancer Research Committee and Wigan Council to fund a pilot project offering ongoing practical advice and support in eight nursing homes across the Borough.

NHS Health Education England MPET funding - These are contributions from NHS Health Education England (MPET monies) to fund training for staff in Care Homes and GP practices.

Building Fund annexe - This is a contribution from Ashton, Leigh and Wigan PCT and The Big Lottery Fund to assist with the build of the new annexe.

Building Fund inpatient unit and Creative Arts Therapy Centre Fund are contributions from the Department of Health for capital improvements under the Dignity in Care for Older People programme.

NHS England Capital Grant Woodview Centre capital costs - This is a contribution from NHS England to enhance the hospice environment for patients and carers.

NHS England Capital Grant Inpatient Unit - This is a contribution from NHS England towards the capital costs for the inpatient refurbishment project.

Macmillan 7 Day Service fund - This is funding from Macmillan Cancer Care for a two year project involving Wrightington Wigan & Leigh NHS Trust and the Hospice to trial enhanced access to specialist medical and nursing support at weekends and Bank Holidays in the community and acute settings.

Amberswood Garden Project fund - This is funding from the National Lottery 'Awards for All' programme for the creation of a secluded garden area and wildflower retreat within the Hospice grounds.

Hospital Saturday Fund - This is a contribution from the Hospital Saturday Fund to purchase 2 syringe pumps for use on the In Patient Unit.

Westfield Health - This is a contribution from Westfield Health to purchase 9 syringe pumps for use on the In Patient Unit.

Edward Gosling Foundation - This is a contribution from the Edward Gosling Foundation for the purchase of 7 mattresses for use on the In Patient Unit.

Albert Hunt Trust - This is a contribution from the Albert Hunt Trust to fund replacement duvet covers for the In Patient Unit rooms.

Wolfson Foundation - This is a contribution from the Wolfson Foundation to fund the installation of a canopy over the patients' entrance.

continued...

21. MOVEMENT IN FUNDS - continued

W G Edwards Charitable Foundation - This is a contribution from W G Edwards Charitable Foundation for the installation of an organic patio garden for use by the Oak Centre patients.

Morrisons Foundation - This is a contribution from Morrisons Foundation to fund the refurbishment of our mortuary.

D'Oyly Carte Charitable Trust - This is a contribution from D'oyly Carte Charitable Trust to fund the establishment of Music and Art therapy groups in our Oak Centre.

Bents & Bongs - Bents & Bongs awarded this grant to fund the purchase of ten nebulisers and two suction pump units.

BUPA - This grant was received from BUPA UK Foundation to help towards increased costs of PPE and cleaning equipment due to COVID-19.

National Lottery - The National Lottery Community Fund awarded this grant to install a path in the car park to improve the accessibility to the Hospice for pedestrians and those who use wheelchairs and bicycles.

National Lottery - This is a contribution towards the purchase of a replacement Nurse Call System.

Health Education England - Health Education England awarded this grant in regards to student placements.

Family Welfare Trust - This is a contribution from Family Welfare Trust to fund the purchase of a suction pump.

Screwfix Foundation - This is a contribution from Screwfix Foundation to fund the refurbishment of the kitchen on the in-patient unit.

Garfield Weston - This is a contribution from The Garfield Weston Foundation to help fund the Oak Centre project.

Oak Centre - This grant was received to cover the payment of employees who were seconded to Wigan Council for three months.

IPC Fund - The Adult Social Care Infection Control Fund was issued by the Government to reduce the rate of transmission of COVID-19 within and between care settings, in particular by helping to reduce the need for staff movements between sites.

WWL Funding - This grant was used to commission two additional Nurse Specialist posts, to enhance access to specialist palliative care services at weekends and public holidays.

NHS England - This funding was awarded to allow the hospice to provide patient care and support the NHSE Covid19 response.

Skipton Building Society - This is a contribution to the purchase of replacement bedside tables for the In Patient Unit bedrooms.

The Skelton Charity - This is a contribution to the purchase of replacement bedside tables for the In Patient Unit bedrooms.

continued...

21. MOVEMENT IN FUNDS - continued

Duchy of Lancaster - This is a contribution to the purchase of replacement bedside tables for the In Patient Unit bedrooms.

The Hedley Foundation - This grant was awarded to purchase a specialist lifting chair for the In Patient Unit.

Hospital Saturday Fund - This grant was awarded to increase capacity and reduce delays in admissions.

The Manchester Guardian Society Charitable Trust - This grant was awarded to fund the purchase of a bariatric bed for the In Patient Unit.

The Westfield Health Charity Trust - This grant was awarded to fund the purchase of a bariatric mattress for the In Patient Unit.

Single Point of Access (SPOA) - This funding was awarded from Hospice UK to develop and implement a single point of access for palliative and end of life care patients.

E-prescribing project - a total £50,000 grant was issued by NHS England/Improvement (NHSE/I) to be split between the 5 members of the GM Hospices Group. The hospice therefore received £10,000 to fund the e-prescribing system which enables prescriptions to be issued digitally.

22. RELATED PARTY DISCLOSURES

Walter Brown Printers Limited

During the period the company made purchases of £35,222 (2021: £25,189) from Walter Brown Printers Limited, a company in which Mr W Brown is a director.

At the year end the charity owed £1,152 (2021: £nil) to Walter Brown Printers Limited.

Walter Brown Printers Limited have supplied the company for a number of years, prior to Mr W Brown's appointment as a trustee, and all transactions are at arm's length following trustees' approval.

Walter Brown was a trustee of the hospice up until his resignation on the 8th December 2021.

23. FINANCIAL INSTRUMENTS

The carrying amounts of the charity's financial instruments are as follows:

	31.3.22 £	31.3.21 £
Financial assets		
Measured at fair value through income and expenditure:		
- Fixed asset listed investments (note 16)	1,350,690	1,293,801
Debt instruments measured at amortised cost:		
-Trade debtors (note 18)	194,768	81,991
-Other debtors (note 18)	11,439	13,120
-Cash at bank	2,587,415	2,210,682
-Fixed term deposits (note 19)	1,052,423	1,298,997

continued...

23. FINANCIAL INSTRUMENTS - continued

	3,846,045	3,604,790
Equity instruments measured at cost less impairment:		
-Investment in subsidiary (note 16)	-	2
Financial liabilities		
Measured at amortised cost:		
-Trade creditors (note 20)	68,970	78,751
-Amounts owed to group undertakings (note 20)	-	2
-Accrued expenses (note 20)	104,960	62,177
-Other creditors (note 20)	48,319	25,062
	222,249	165,992

24. ANALYSIS OF RESERVES

	31.3.22	31.3.21
	£	£
Total reserves	10,912,287	10,216,587
Less:		
Restricted funds	(1,466,926)	(1,615,450)
Designated funds	(296,804)	(300,000)
Unrestricted tangible fixed assets	(3,295,050)	(3,472,973)
Freely available reserves	5,853,507	4,828,164

25. DESIGNATED FUNDS

The following designated funds have been set aside out of unrestricted funds by the directors for specific purposes:

	Balance at 1.4.21	New Designations	Utilised/ released	Balance at 31.3.22
	£	£	£	£
Dilapidation and refurbishment	300,000	-	(3,196)	296,804
	300,000	-	(3,196)	296,804

continued...

26. PENSION COSTS

The company made contributions to defined contribution pension schemes during the year. The contributions for the year, charged to the Statements of Financial Activities were £302,898 (2021 - £348,578). There were no amounts outstanding at the end of the year (2021 - £nil).

27. OPERATING LEASES

Total future minimum lease payments under non-cancellable operating leases are as follows:

	31.03.22	31.03.21
	£	£
Not later than one year	**119,910**	137,836
Later than one year and not later than five years	**8,367**	57,178
	128,277	195,014

28. LEGAL STATUS OF THE CHARITY

Wigan & Leigh Hospice is a company limited by guarantee in England and has no share capital. The liability of each member in the event of winding up is limited to £5. The address of the registered office is given in the charity information on page 11 of these financial statements.

Wigan and Leigh Hospice

Detailed Statement of Financial Activities
for the Year Ended 31 March 2022

	2022	2021
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**541,489**	665,755
Legacies	**281,678**	97,877
Member's subscriptions	**195**	40
	823,362	763,672
Other trading activities		
Fundraising events	**405,206**	489,408
Charity shops	**750,641**	188,741
Lottery income	**548,190**	529,008
Proceeds of business interruption insurance	**276,096**	-
	1,980,133	1,207,157
Investment income		
Rents received	**12,000**	12,000
Dividends	**20,962**	20,491
Deposit account interest	**3,468**	12,241
	36,430	44,732
Charitable activities		
Wigan Borough Clinical Commissioning Group	**1,868,350**	1,766,768
Covid Grant Income	**1,217,913**	1,968,216
Education Fees income	**1,140**	(2,275)
Hospice in your Care Home	**164,102**	194,506
Macmillan 7 Day Service Project income	**-**	22,341
	3,251,505	3,949,556
Total incoming resources	**6,091,430**	5,965,117
EXPENDITURE		
Raising donations and legacies		
Fund raising costs	**171,611**	135,910
Shop operating costs	**491,277**	405,039
Lottery operation costs	**205,769**	133,292
	868,657	674,241
Investment management costs		
Portfolio management	**16,397**	14,224

Wigan and Leigh Hospice

Detailed Statement of Financial Activities for the Year Ended 31 March 2022

	2022	2021
	£	£
Investment management costs		
Charitable activities		
Staff costs	**3,527,351**	3,483,612
Travel costs	**29,222**	23,209
Insurance	**44,333**	42,100
Rates, light and heat	**76,921**	55,633
Telephone	**25,315**	27,731
Postage, stationery & printing	**34,299**	28,274
Laundry	**5,232**	13,991
Sundry expenses	**9,669**	8,682
Medical supplies	**52,824**	50,785
Catering	**34,648**	23,890
Cleaning	**141,732**	112,644
Repairs and renewals	**96,221**	111,426
Recruitment costs	**6,549**	5,715
Bank charges	**7,654**	6,462
Education and training	**17,768**	8,115
Drugs costs	**87,908**	102,584
Computer consumables & website	**67,403**	77,790
Subscriptions and journals	**10,482**	6,099
Legal fees	**24,293**	26,426
Auditor's remuneration	**13,000**	13,000
Development costs	**17,136**	10,553
Depreciation of tangible fixed assets	**228,898**	248,109
Profit on sale of tangible fixed assets	**4,142**	(1,064)
	4,563,000	4,485,766
Total resources expended	**5,448,054**	5,174,231
Net income before gains and losses	**643,376**	790,886
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	**52,324**	247,983
Net income	**695,700**	1,038,869

WIGAN AND LEIGH HOSPICE

England & Wales - Charity number 513400

Accounts

Report of the Trustees and Financial Statements for the year ended 31 March 2021 for

Wigan and Leigh Hospice

(A company limited by guarantee)

Registered Company Number: 01677155 (England and Wales)
Registered Charity Number: 513400

Wigan and Leigh Hospice

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for the Year Ended 31 March 2021

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Wigan and Leigh Hospice

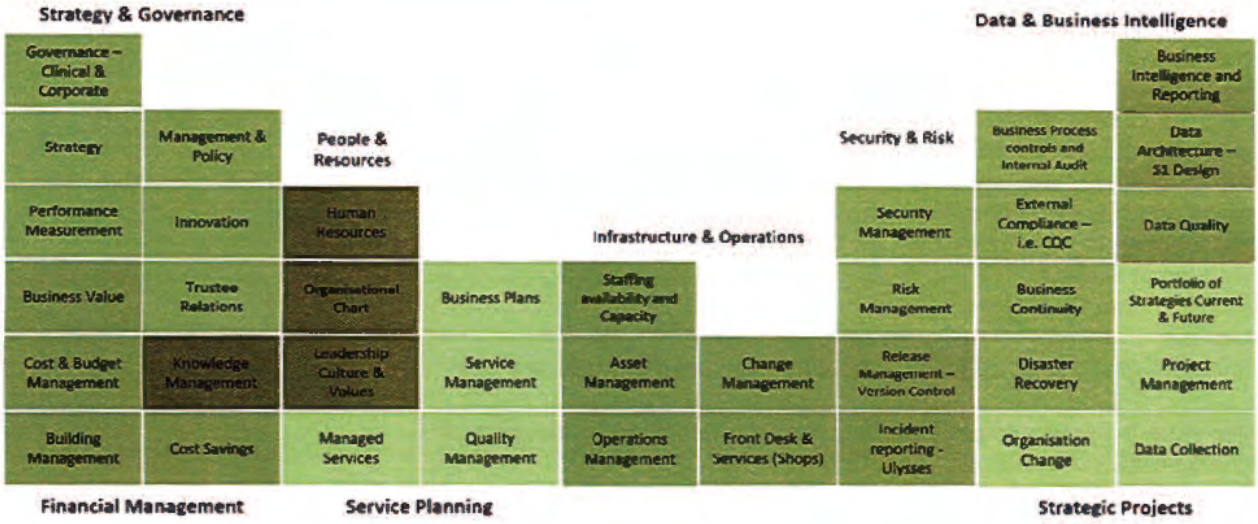
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STRATEGIC REPORT

Achievement and performance

The Hospice has a robust Quality & Governance framework which enables the multi-disciplinary teams to mitigate risk and implement evidence-based practice. A good governance framework is a structure and set of rules that outlines how an organisation is managed and controlled. The Wigan & Leigh Hospice governance framework is built upon underlying principles: accountability, transparency and openness, integrity, stewardship, efficiency, and leadership. The governance framework set out below reflects the interrelated relationships, factors, and other influences upon Wigan & Leigh Hospice.



The following developments, which were included in the Trustees' short to medium term plans, have been achieved during the year: -

- Successful implementation of the Hospice Disaster Recovery and Business Continuity Policy & Procedure due to the healthcare crisis induced by the COVID-19 pandemic, ensuring all core clinical services continued throughout the year.
- Creation of Workplace COVID-19 Policy and Procedure, which required five reviews within the year and the Policy & Procedure for Infection Control of COVID-19, which required nine reviews within the year in line with changing national guidance.
- Implementation of staff COVID-19 risk assessments in line with national guidance.
- Implementation and monitoring of staff, volunteer, visitor and patient COVID-19 testing in line with national guidance.
- Implementation of staff COVID-19 vaccinations (98% staff and volunteers had first dose of the vaccine and 94% staff and 92% volunteers the second).
- Deepening of collaboration within the Greater Manchester Hospice Partnership and other Wigan Borough health and social care providers, optimizing the hospice, borough and regional response to the pandemic.
- Effective response to a hospice COVID-19 outbreak, supporting those staff directly affected, systematic track and trace, assessment & mitigating risk to ensure patient care continued and implementation of all recommendations by the Wigan Borough CCG Infection Prevention and Control Lead (including full hospice-wide deep clean and organisational cohorting). All staff affected by COVID-19 have returned to work and the organisation is implementing a phased approach to recovery.
- Implementation of video conferencing using AccuRx within the patient electronic records to enable protected remote assessment and support for patients and those people important to them in their own home or care home.
- Implementation of video conferencing to enable delivery of virtual education and training, Oak Centre support groups and hospice meetings.
- Implementation and oversight of digital telephone system, enabling all non-patient facing staff to work from home during the lockdown.

- Relaunch of Oak Centre in June 2020 as a virtual service. Sadly, the evaluation of this service led to its closure in December 2020 due to reductions in patient referrals and numbers of participating clients alongside an unsuccessful application for Big Lottery funding.
- Relaunch of Hospice in your Care Home in May 2020 as a virtual service, funded until 31st March 2022. This revised service has offered training and support to all 52 care homes (previous model reached 14 nursing homes), supported living and extra care services, district nursing teams, GPs and learning disability teams across the borough. Since its launch in May, this service has provided over 1500 training sessions, nearly 500 residential status meetings that facilitate the anticipation of need in the coming months and offered over 400 advance care plans.
- Creation of Remembrance Service video, accessible via the hospice website for all people who are bereaved.
- Light for a Life service successfully delivered virtually.
- Expansion of retail online sales, allowing trading to continue whilst high street shops were closed.
- Delivery of a successful Emergency Appeal fundraising campaign.
- Initiation of data warehouse construction, and implementation of revised methods of recording clinical activity and outcomes with a view to improving the clinical intelligence available for the year 2021-22.
- Implementation of Hospice Staff Wellbeing newsletter.
- Completion of slip-resistant, wheelchair accessible pathway adjacent to hospice main entrance.
- Refurbishment of the inpatient unit kitchen, used by staff and volunteers.
- Reconfiguration of laundry area to optimise infection prevention and control.
- Upgraded all inpatient unit beds to better meet the needs of the medically complex patients we support.
- Commenced Fire Risk Assessments of hospice shops.
- Appointment of new Trustee to the Board, new Chief Executive and new Clinical Director.
- Continued associate membership of the Healthier Wigan Partnership Alliance, ensuring the hospice and end of life patient voice is heard during the major restructuring of health and social care over the course of 2021-22.
- Creation and implementation of service-user survey to enable the systematic collection of user experience of our services, with 76 responses between implementation in July 2020 to year end. Key findings:
  - 96% responded definitely that they would recommend to other people.
  - 95% strongly agreed they were treated in a sensitive way and with dignity.
  - 86% strongly agreed that they were involved enough in decisions made.
  - 82% strongly agreed that the information provided was clear and helpful.
  - 96% strongly agreed that the staff were caring.
- Completion of the annual survey of patient and family experience led by the Association of Palliative Medicine. An average of 82% of bereaved carers of those patients supported by our community services felt either satisfied or very satisfied and an average of 89% of bereaved carers of those patients cared for on the inpatient unit felt either very satisfied or satisfied.
- Comprehensive review of hospice lottery policy and procedure to evidence full compliance with the Gambling Commission.
- Review of hospice Risk Management Policy and Procedure.
- Access to the hospice 2 day course on palliative and end of life care delivered virtually in house by our Hospice in your Care Home team for all hospice staff.
- Implementation of the revised Greater Manchester Pain & Symptom Control Guidelines.
- Implementation of new Clinical Audit & Effectiveness Policy and Procedure to evidence the capture of relevant and appropriate guidelines.
- Completion of clinical audits on pressure ulcers, inpatient unit mattresses, infection prevention & control and the impact of Hospice in your Care Home training on Advanced Decisions to Refuse Treatments (ADRT) in care homes.
- Audit of best interest decision-making evidenced improvement in documentation of medical best interest decisions.
- Improved collaborative working between the hospice and hospital specialist palliative care teams.
- Implementation of housekeeper role on the inpatient unit.
- 3 Assistant Practitioner Apprenticeships successfully completed their course.
- Implementation of Advanced Clinical Practitioner Apprenticeship role on the inpatient unit.

STRATEGIC REPORT

Financial review

Income generation

In 2020-21, 33% (2019-20: 61%) of the gross income of the Hospice came from charitable donations, fundraising activities and legacies. Gross income from fundraising activities and the Hospice lottery contributed £1,018,416 (2019-20: £1,059,583).

Traditional means of income generation has been significantly affected by the COVID-19 pandemic, with almost all fundraising events cancelled and shops closed for most of the year. Income generation has therefore focused on campaigns and online sales. The year began with 'Can't spend it? Send it!' online appeal, closely followed by our emergency appeal, which collectively raised £184,981.

This year, we aimed to improve our regular giving and in-memory income and to that end, received a total of £18,033 for Daisy Chain and Dedicate a Daisy (2019-20: £1,824). Despite the challenges, we were not deterred from running our popular Light for a Life and 5000 Lights in the hospice gardens, complete with a virtual service and switch-on. The Light for a Life campaign managed to generate broadly the same gross income it had achieved in previous years (£54,187 2021, compared with £54,409 2020), which is a good result given the challenges. Unfortunately the net surplus was approximately £4,000 down on the previous year due to increased postage costs, which were unavoidable due to COVID.

Door to door cash collections for the lottery ceased from March, due to the pandemic. All of these cash players who wished to continue playing the lottery were moved to alternative forms of payment by the end of the year. We have not recommenced cash payments and have no plans to do so for the foreseeable future. Face to face canvasing also ceased for the duration of this year due to lockdown restrictions. By the end of the year, the number of plays entering the weekly draw had decreased by 875 (9,233 plays in March 2021, compared to 10,108 in April 2020). The overall net income generated by the hospice lottery increased by £92,236 (£395,716 2020-21, compared to £303,480 2019-20). This increase was due to the lack of face to face canvassing and its associated upfront costs. Whilst this increase in net income appears positive it would only be temporary and without the reintroduction of canvassing to generate new members, the net income from lottery will decline.

Work began this year with a freelance grants fundraiser, which has proved very successful, raising a total of £116,739 across the year, including £84,999 of unrestricted funds.

In the retail department, online sales have continued throughout the year, based from the Hindley shop, with the overall takings of £46,390, (£27,150 2019-20). The shop workforce is made up almost entirely of volunteers, many of whom were in the clinically vulnerable group, bringing unique challenges to reopening our shops following the first lockdown. By the second lockdown in November 2020, we had re-opened all 11 shops, albeit operating condensed trading hours due to volunteer availability and the additional cleaning required to ensure the shops remain COVID secure. The shops re-opened on 2nd December, but were then forced to close again at Christmas and remained closed for the rest of the year. The total turnover from the shops (including online) was greatly reduced at £188,741 (£1,174,868 2019-20) with a deficit of £216,298 (£649,345 surplus 2019-20). However, this deficit was compensated by a Wigan Council Retail Grant, which totalled £401,624 for the year.

The Hospice maintains high ethical standards with regard to its fundraising activities and follows the guidance of the Fundraising Regulator, with whom the Hospice is registered. There is a robust complaints procedure in place which is published on the Hospice website and displayed in public areas throughout the Hospice. Any complaints received are thoroughly investigated following an established procedure which would result in lessons learned being implemented where appropriate and action taken following the Hospice disciplinary action should this prove necessary.

The Hospice conducts regular reviews of its fundraising activities and has robust systems of line-management and accountability. The Board can confirm that the Hospice is fully compliant with the regulations contained within the General Data Protection Regulation introduced in May 2018. A thorough review of all our activities has been conducted and enhanced systems introduced via our fundraising database to ensure that we protect any potential supporters from unreasonable intrusion or undue pressure. We have robust procedure in place to ensure that supporters who no longer wish to receive fundraising information from us can opt out of some or all paper and electronic communication.

STRATEGIC REPORT

Income from donations, gifts and members' subscriptions was £665,755 this year (2019-20-: £417,896). Income from legacies has reduced further to £97,877 (2019-20: £160,127, 2018-29: £643,718). Interestingly, the number of individual donors has increased to 23 (2019-20; 14, 2018-19; 13) with the average legacy value reducing substantially from £45,979.86 in 2018-19 to £12,317.46 in 2019-20 and £4,351.43 in 2020-21. We are very grateful to those people who have left us a gift in their Will and plan to place additional resources into raising awareness about this important income stream over the course of 2021-22.

In relation to income from the Wigan Borough Clinical Commissioning Group (CCG), the Hospice received £1,766,768 (2019-20: £1,533,449). Although, in previous years, the CCG provided this as a proportion of all hospice services, this year it wished to move to the allocation of funding to identified aspects of hospice care, specifically the cost of our Community Nurse Specialist team and Hospice in your Home Services, the cost of pharmacy cover and the funding for 4 of the 14 inpatient beds.

All other hospice clinical services are reliant on charitable income. The hospice received from the NHS England COVID-19 fund a total of £1.1m to allow the hospice to provide bed capacity and community support during the pandemic.

The Hospice also received £194,506 (2019-20: £178,332) from Wigan Council for the Hospice in your Care Home project and £54,560 from Wrightington, Wigan & Leigh NHS Foundation Trust for 2 permanent additional Nurse Specialist posts following completion of the two year Macmillan-funded project to enhance access to specialist palliative care services at weekends and public holidays. The trustees are grateful for the support given by NHS England, the CCG, Trust and Wigan Council and recognise the excellent working relationship that exists between the Hospice and these organisations.

Despite our forecasted deficit budget of £700,942 for 2020-21, we have ended the year with a surplus of £1.04m. This is due to the generous NHS England and Wigan Council COVID-19 grants, both of which have now ceased. Job Retention Scheme claims of £64k were also made during the year.

During the year, the Hospice's cash and investment balances have increased by £937,162 to £4,803,482.

As the Hospice strives to continue to deliver its services with current pressures on statutory and charitable funding, deficits are expected to return to at least pre-pandemic levels. The executive team continue to hold regular meetings with both the CCG and the Council to advocate for additional support for the Hospice in terms of a fair and sustainable multi-year funding settlement supplemented by additional service-specific contracts.

Work also continues through the Greater Manchester Hospice Partnership, a strategic alliance of seven adult and two children's hospices in Greater Manchester. The alliance employs a project manager, who facilitates our ambition for improved collaboration and a common approach to our negotiations at GM level, which is likely to lead on palliative and end of life commissioning following the implementation of Integrated Care Systems from April 2022.

In the past the difference between surpluses and deficits has often been due to unexpected sources of income such as higher than expected legacy income or 'windfalls' from other sources. When deficits occur, we rely on our reserves to enable us to continue our work. The level of reserves is constantly under review through the finance subcommittee. However at present the Hospice continues to operate within its reserves policy which requires these to be maintained at a level that represents a range of between 6 and 12 months running costs.

In the short term, the Coronavirus pandemic has had severe implications on our ability to raise funds. However, we are adapting our income generation work streams to meet with the challenges of this transformed world. The executive team in conjunction with the Board continue to monitor the financial situation closely to ensure we are fully prepared for what lies ahead. Over the coming years the Board is committed to 'balancing the books' and avoiding large deficits so that the future of the Hospice is not put at risk. Ultimately this can only come about through increasing our income and/or reducing our costs. If the former cannot be achieved we may be faced with decisions around the contraction of our current range and scope of services provided.

STRATEGIC REPORT

Financial review

Reserves and investment policy

Under the Memorandum and Articles of Association, the charity has the power to make any investment that the Board of Trustees sees fit. However, funds are invested in line with the reserves and investment policy in order to produce reasonable income and capital appreciation over time. This is achieved by a spread of investments which includes predominantly cash-based deposits and a proportion of equity-based funds.

The Hospice investment policy was reviewed in 2020 by the Board of Trustees. The trustees decided that the recommended proportion of investment funds and equities that can be held at any one time should be no more than 25% and that the general policy should remain one of a cautious approach. The equity-based investments are held in a Discretionary Portfolio managed by Quilter Cheviot Investment Management. The performance of this portfolio is reviewed by the finance subcommittee of the Board via half-yearly reports produced by Quilter Cheviot. The performance of these investments is benchmarked with wider market returns.

The like-for-like investment funds, equities and gilts increased in value by £254,250 (2019-20: decrease of £69,775).

The Board of Trustees also reviewed the Hospice reserves policy in 2020 which states that the trustees will endeavour to maintain reserves at a level of between 6 and 12 months running costs (excluding the costs of any service which receives 100% statutory funding). The Board consider that this policy on reserves offers some protection to the Hospice from the variability and uncertainty of other income streams, such as legacy income. In the event that reserves reduce to below the minimum as stated above, it also provides time for the ordered restructure of services without putting the organisation in jeopardy.

The freely available reserves of the Hospice increased by £1,493,062 to £4,828,164 (2019-20: £3,335,102) as detailed in Note 24 to the Accounts. At the current level, the Board feel that they would be able to continue the current activities of the Hospice. The current approach of careful financial management will be maintained.

As part of our commitment to make allowance for the cost of planned maintenance necessary to ensure the quality of our services is maintained, the trustees have designated funds from free reserves. An analysis of the current position regarding designated funds is as follows:

Designated funds used in the current year:

Wellbeing Centre (including Oak Centre)	£234,425
Inpatient unit and receiption improvements	£0
Dilapidations and refurbishment fund	£8,769

Designated funds for future years:

Dilapidations and refurbishment fund *1	£300,000

*1 This designated fund is maintained at £300,000 which is earmarked for future dilapidation costs.

STRATEGIC REPORT

Future plans

The pandemic has transformed our lives. There is expected to be substantial rises in demand for palliative and end of life care services with reduced resources as we grapple with the enormous consequences of 2020-21. In addition, traditional means of income generation for hospices, such as retail and events are likely to remain challenging.

The past year has placed a great strain on the health and social care sector and Wigan and Leigh Hospice is no exception. In addition to the pandemic, the NHS is undergoing a radical transformation, with CCGs to be replaced by Integrated Care Systems (for us, Greater Manchester ICS) and increased place-based collaborative commissioning with local authorities. We are unclear how hospices will be commissioned following the cessation of CCGs on 31st March 2022, but are updated with progress made from our Healthier Wigan Partnership Alliance Board membership.

It is in this uncertain climate that we begin our recovery from COVID restrictions, negotiate our place in the ICSs and redesign services and income generation models fit for this rapidly evolving world. We must continue to place the needs of our patients and those people important to them at the heart of our plans. However, to achieve this aim we must support the wellbeing of our staff and volunteers to enable them to adapt and contribute to the complexities of a being a sustainable hospice. Difficult decisions have already been made with the cessation of our Oak Centre, and in the absence of increased income, more may have to be made in the future.

The following are the strategic goals approved during 2020-21 by the board: -

HOSPICE STRATEGIC GOALS (2019-22)

1. SERVICE DELIVERY: delivering the best possible services for our patients and those most important to them

1.1 Maintain the highest achievable quality and value for money across all our existing services
1.2 Develop new services to meet emerging needs and local palliative and end of life care priorities
1.3 Review and, where necessary, redesign services to maximise outcomes and reach
1.4 Foster an evidence-led innovation culture

2. COMMISSIONING: engaging with and responding to the changing commissioning environment

2.1 Engage proactively with commissioning bodies (including CCG, Council and GM Health & Social Care Partnership)
2.2 Demonstrate the impact of Hospice services through robust data and outcome measures
2.3 Develop an understanding of unmet need and our role in meeting this need

3. PARTNERSHIPS: reaching more people through working in partnership

3.1 Work with partners across the statutory and voluntary sectors to improve service delivery and community engagement
3.2 Improve understanding of palliative and end of life care and the Hospice amongst professionals and the general public
3.3 Engage with stakeholder and partner forums to identify and work on shared agendas and priorities
3.4 Maintain a leading role in the Greater Manchester Hospice partnership

4. SUSTAINABILITY: ensuring our services are sustainable in the current statutory and charitable environment

4.1 Develop strategies to maximise income and encourage volunteering
4.2 Develop robust business cases to ensure continued statutory support
4.3 Ensure the key messages about hospice care are communicated effectively to all our stakeholders
4.4 Ensure the annual budget is aligned to the level of reserves with variances monitored and efficiency savings continually sought
4.5 Ensure effective procurement processes that deliver 'value for money' whilst minimising our impact on the environment

STRATEGIC REPORT

5. GOVERNANCE: ensuring the hospice is compliant and is effectively managing risk.

5.1 Ensure compliance with regulatory standards including the development of appropriate recording and monitoring systems
5.2 Ensure robust systems are in place to enable proper governance and risk management
5.3 Ensure robust financial systems are in place to enable proper accountability and control

6. PEOPLE & INFRASTRUCTURE: ensuring the hospice has a competent and motivated workforce working safely and effectively.

6.1 Recruit, retain, develop, train and support our staff and volunteers
6.2 Develop and sustain an open culture where Hospice values are translated into everyday actions
6.3 Review and implement the maintenance and renewal plan for all buildings and equipment
6.4 Ensure robust systems are in place for health & safety in the Hospice and in our shops
6.5 Develop strategies to ensure effective communication across the Hospice and in its shops.

In the short to medium term therefore, our priorities will be as follows: -

Strategic Goal 1: Delivering the best possible care for our patients and those people important to them

1. All clinical services continue to adapt effectively to the challenges of and recovery from the COVID-19 pandemic
2. Continue to drive improvements through learning from audits, guidance and incidents
3. Patient outcomes resulting from admission to the hospice inpatient unit are recorded and analysed
4. Enhance service user involvement in hospice decision making

Strategic Goal 2: Engaging with and responding to the changing commissioning environment

1. Continue executive involvement in Healthier Wigan Partnership Alliance
2. Support GM Hospice Partnership to constructively engage with Greater Manchester Health and Social Care Partnership as the Integrated Care System is formalised
3. Clinical Key Performance Indicators are recorded consistently across the organisation and analysed regularly

Strategic Goal 3: Reaching more people through working in Partnership

1. Integrate the Hospice Nurse Specialist service into the Primary Care Networks
2. Reduce duplication of clinical work between different organisations and facilitate the patient experience as a seamless service
3. Expand the reach of the hospice education service across Wigan Borough
4. Work with the Borough Bereavement Strategy Group to identify gaps in bereavement service provision and develop proposals for service development
5. Enhance the partnership between hospice and hospital specialist palliative care services

Strategic Goal 4: Ensuring our services are sustainable in the current statutory and charitable environment

1. Continuation of online campaigns and gradual return of fundraising events
2. Raise awareness of the benefits and simplicity of living the hospice gifts in Wills
3. Increase overall numbers of hospice lottery plays
4. Enable the shop workforce to recover from the impact of the pandemic
5. Develop business intelligence and stewardship programme
6. Develop online presence across key social media mediums

Strategic Goal 5: Ensuring the Hospice is compliant and is managing risk

1. Continued revision of relevant policies and procedures
2. Implementation of the Lessons Learned Policy and Procedure
3. Implementation of the revised Risk Management Policy and Procedure at board, organisation and departmental levels
4. Patient Safety Audits automated via Ulysses

Strategic Goal 6: Ensuring the Hospice has a competent and motivated workforce working in a safe and effective environment

1. Develop the new Clinical Skills Educator role and integrate the new roles of Advanced Clinical Practitioner, Assistant Practitioner and FY2 doctor on the inpatient unit
2. Hospice clinical staff to feel their education and training needs are met

STRATEGIC REPORT

3. Creation and implementation of regular staff surveys, with associated actions
4. Creation of Strategic Workforce Committee
5. Continue to develop effective internal communication pathways

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The organisation is a charitable company, incorporated in England and Wales on 10 November 1982, limited by guarantee under clause 6 of its Memorandum of Association. The company has no share capital, being a company limited by guarantee. Liability is limited to £5 for each member in the event of its being wound up. The number of members registered at 31 March 2021 is 63. The charitable company is governed by its Memorandum and Articles of Association. The company was registered as a charity by the Charity Commissioners for all purposes on 8 January 1983 (certificate number 513400).

Recruitment and appointment of Trustees

The Board of Trustees is made up of between seven and fifteen members. They are elected from members of the Hospice Association at its Annual General Meeting. One third of the trustees retire on a rolling basis after three years in office, these members are then eligible for re-election to the Board at the next Annual General Meeting. The Chairman is elected annually by the trustees at their first meeting following the Annual General Meeting. Recruiting and retaining the right trustees is an important aspect of governing the Hospice. It is important that the Board of Trustees has a balance of people with a range of skills and backgrounds who are able to contribute to the governance process.

Organisational structure

The Board of Trustees meets at least four times a year to direct and manage the governance of the Hospice. In addition supplementary 'away days' are held to discuss the broader aspects of Hospice strategy. The trustees have ultimate responsibility for setting the direction of the Hospice and their role is to ensure that the Hospice is financially viable, well run and that it meets the needs for which it was set up. This work includes agreeing the Hospice strategy, service developments and finances and reviewing and ratifying appropriate Hospice policies and procedures. Day to day management is delegated by the Board to the members of the executive team. A number of subcommittees meet on a quarterly basis including Risk & Performance, Audit & Clinical Guidelines, Medicines Management, Health & Safety and Finance. All of these committees have trustee membership.

The Board of Trustees considers current initiatives, service developments and strategic issues at its scheduled quarterly Board meetings. Comprehensive written reports are provided by the executive team which are discussed and considered at the meetings.

In addition to the executive team, which consists of the Chief Executive, Clinical Director and Medical Director, a broader senior management team meets regularly. This consists of the executive team members, the Head of Finance & Support Services, Head of Income Generation, Quality & Governance Lead, HR Manager and PR & Communications Lead. Departmental Heads are responsible to the appropriate member of the executive team.

Induction and training of new trustees

New trustees receive a comprehensive induction to acquaint themselves with the Hospice, its aims and objectives and its organisational structure. Hospice UK produce a '20 minute guide' for new trustees and the Charity Commission produce a number of excellent documents for new and existing trustees including 'The essential trustee' guide which explains what is expected of trustees in respect of charity law and how effective governance is best achieved. New trustees are encouraged to meet members of staff within the organisation to gain a wider understanding of the work of the Hospice. The Chief Executive ensures that all trustees are kept up to date with the wider issues around hospice and end of life care through the circulation of key documents. All trustees are encouraged to sign up to the weekly online Leader's Briefing from Hospice UK and to attend relevant training courses as and when these are felt appropriate.

Key management remuneration

Executive team remuneration is agreed by the finance subcommittee in consultation with the Chief Executive and by reference to the annual Hospice Rewards survey facilitated by Hospice UK together with data on salary levels for vacant posts advertised through the hospice network. The salaries currently being paid are commensurate with these roles in similarly sized hospices.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Public benefit

The trustees have considered the Charity Commission's guidance on public benefit and, in particular, the guidance on the relief of those in need by reason of ill-health. The trustees believe this charity provides a public benefit as its principal activity is to provide palliative and end of life care services which seek to enhance the quality of life of individuals living with a life limiting condition through the provision of in-patient, community and day therapy care and through education, training and support within the Hospice and to the wider health and social care economy.

Fundraising standards and GDPR

In 2016 the Fundraising regulator was established and the following year the Fundraising Preference Service was launched to strengthen the system of charity regulation and restore public trust in fundraising. The General Data Protection Regulation also came into force in 2018 and the Hospice established a working party with representatives from all areas of the Hospice and trustee representation to work through the requirements. Systems and processes have been established to ensure compliance. The trustees are satisfied that the Hospice is compliant with these regulations.

Risk management

The executive team and delegated departmental heads have conducted a review of the major risks to which the Hospice is exposed and systems have been established to mitigate those risks. A full risk assessment exercise is carried out annually as part of the Hospice's Health and Safety policy review by its advisors, Croner Consulting. The Hospice holds quarterly meetings of the Risk & Performance Management Committee which includes all members of the executive team, departmental heads (clinical and non-clinical) and trustees as part of its wider Quality and Governance processes. This committee analyses and responds to risk across a number of domains. Corrective action is taken where appropriate to limit the potential for reoccurrence. A comprehensive risk register is maintained and updated with the register being reviewed by the board annually. Internal financial risks are minimised by the implementation of procedures for the authorisation of financial transactions.

All staff and appropriate volunteers are required to complete annual mandatory training covering health and safety issues such as fire safety, moving and handling, basic food hygiene, equality & diversity and infection control. The Hospice Infection Control Team carries out regular audits and provides more advanced training to clinical staff. The Care Quality Commission and the Food Standards Agency carry out regular inspections of the Hospice. The CQC carried out its last inspection in 2016 at which the Hospice received an 'Outstanding' rating.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

01677155 (England and Wales)

Registered Charity number

513400

Registered office

Kildare Street
Hindley
Wigan
Lancashire
WN23HZ

Report of the Trustees for the Year Ended 31 March 2021

Trustees

P Payne	Chair
P F Carroll	Vice Chair
C Morley	Honorary Treasurer
W Brown	
M S Evans	
Dr S E Fisher	
Dr S E Kenward	
J C Law	
D P Mayes	
P R Williams	

Executive Team

Dr A Baron	Chief Executive
J Carby	Clinical Director
Dr A Murray	Medical Director (employed by Wrightington, Wigan and Leigh NHS Foundation Trust from 1.7.19)

Company Secretary
G Dennett

Auditors
Styles and Co JFC Limited
Heather House
473 Warrington Road
Culcheth
Warrington
WA3 5QU

Bankers
HSBC Bank plc
21 The Grand Arcade
Wigan
Lancashire
WN1 1BH

Solicitors
Platt & Fishwick
The Old Bank
47 King Street
Wigan
WN1 1DB

Investment Managers
Quilter Cheviot
4th Floor
The Pinnacle
73 King Street
Manchester
M2 4NG

STATEMENT OF TRUSTEES' RESPONSIBILITIES
The trustees (who are also the directors of Wigan and Leigh Hospice for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued
financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS
The auditors, Styles and Co JFC Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on ..28./..10../...2021..... and signed on the board's behalf by:

Pauline Payne.

.....
P Payne - Trustee

Report of the Independent Auditors to the Members of Wigan and Leigh Hospice

Opinion

We have audited the financial statements of Wigan and Leigh Hospice (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and those charged with governance, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

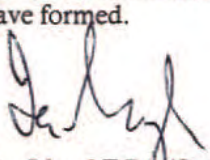
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance.

The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud often involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Mr Ian Lloyd FCA (Senior Statutory Auditor)
for and on behalf of Styles and Co JFC Limited
Heather House
473 Warrington Road
Culcheth
Warrington
WA3 5QU

Date: 28. 10. 2021

Wigan and Leigh Hospice

Statement of Financial Activities
for the Year Ended 31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	**630,832**	**132,840**	**763,672**	578,023
Charitable activities	5				
Grants and Contracts for the provision of care		**2,261,069**	**1,688,487**	**3,949,556**	1,786,777
Other trading activities	3	**1,207,157**	**-**	**1,207,157**	2,234,451
Investment income	4	**44,732**	**-**	**44,732**	44,633
Total		**4,143,790**	**1,821,327**	**5,965,117**	4,643,884
EXPENDITURE ON					
Raising funds	6	**688,465**	**-**	**688,465**	992,733
Charitable activities	7				
Grants and Contracts for the provision of care		**2,647,356**	**1,838,410**	**4,485,766**	4,282,318
Total		**3,335,821**	**1,838,410**	**5,174,231**	5,275,051
Net gains/(losses) on investments		**247,983**	**-**	**247,983**	(69,775)
NET INCOME/(EXPENDITURE)		**1,055,952**	**(17,083)**	**1,038,869**	(700,942)
RECONCILIATION OF FUNDS					
Total funds brought forward		**7,545,185**	**1,632,533**	**9,177,718**	9,878,660
TOTAL FUNDS CARRIED FORWARD		**8,601,137**	**1,615,450**	**10,216,587**	9,177,718

The notes form part of these financial statements

Balance Sheet
31 March 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	15	**3,472,973**	**1,464,559**	**4,937,532**	5,102,367
Investments	16	**1,293,803**	**-**	**1,293,803**	1,039,553
		4,766,776	**1,464,559**	**6,231,335**	6,141,920
CURRENT ASSETS					
Stocks	17	**5,218**	**-**	**5,218**	6,194
Debtors	18	**705,111**	**-**	**705,111**	439,274
Investments	19	**1,298,997**	**-**	**1,298,997**	2,049,655
Cash at bank		**2,052,389**	**158,293**	**2,210,682**	777,112
		4,061,715	**158,293**	**4,220,008**	3,272,235
CREDITORS					
Amounts falling due within one year	20	**(227,354)**	**(7,402)**	**(234,756)**	(236,437)
NET CURRENT ASSETS		**3,834,361**	**150,891**	**3,985,252**	3,035,798
TOTAL ASSETS LESS CURRENT LIABILITIES		**8,601,137**	**1,615,450**	**10,216,587**	9,177,718
NET ASSETS		**8,601,137**	**1,615,450**	**10,216,587**	9,177,718
FUNDS	21				
Unrestricted funds				**8,601,137**	7,545,185
Restricted funds				**1,615,450**	1,632,533
TOTAL FUNDS				**10,216,587**	9,177,718

The financial statements were approved by the Board of Trustees and authorised for issue on 28.10.2021 and were signed on its behalf by:

.....
C Morley - Trustee

The notes form part of these financial statements

Cash Flow Statement
for the Year Ended 31 March 2021

	Notes	2021 £	2020 £
Cash flows from operating activities			
Cash generated from operations	1	**769,259**	(219,569)
Net cash provided by/(used in) operating activities		**769,259**	(219,569)
Cash flows from investing activities			
Purchase of tangible fixed assets		**(116,312)**	(154,432)
Purchase of fixed asset investments		**(328,963)**	(326,374)
Sale of tangible fixed assets		**3,500**	-
Sale of fixed asset investments		**322,696**	317,875
Receipts from the sale of investments		**750,658**	184,845
Interest received		**12,241**	20,191
Dividends received		**20,491**	22,442
Net cash provided by investing activities		**664,311**	64,547
Change in cash and cash equivalents in the reporting period		**1,433,570**	(155,022)
Cash and cash equivalents at the beginning of the reporting period		**777,112**	932,134
Cash and cash equivalents at the end of the reporting period		**2,210,682**	777,112

The notes form part of these financial statements

Notes to the Cash Flow Statement for the Year Ended 31 March 2021

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	**1,038,869**	(700,942)
Adjustments for:		
Depreciation charges	**278,711**	280,734
(Gain)/losses on investments	**(247,983)**	69,775
Profit on disposal of fixed assets	**(1,064)**	-
Interest received	**(12,241)**	(20,191)
Dividends received	**(20,491)**	(22,442)
Decrease in stocks	**976**	667
(Increase)/decrease in debtors	**(265,837)**	247,386
Decrease in creditors	**(1,681)**	(74,556)
Net cash provided by/(used in) operations	**769,259**	(219,569)

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.20 £	Cash flow £	At 31.3.21 £
Net cash			
Cash at bank	**777,112**	**1,433,570**	**2,210,682**
	777,112	**1,433,570**	**2,210,682**
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	**2,049,655**	**(750,658)**	**1,298,997**
	2,049,655	**(750,658)**	**1,298,997**
Total	**2,826,767**	**682,912**	**3,509,679**

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

Income
All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the

continued...

1. ACCOUNTING POLICIES - continued

Income
amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets
Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property	**-2% on cost**
Short leasehold property	**-2% on cost**
Fixtures, fittings and equipment	**-12.5% on cost**
Groundworks	**-12.5% on cost**
Computer hardware and software	**-25% on cost**
Motor vehicles	**-25% on reducing balance**

Stocks
Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out formula.

Taxation
As a registered charity the company is not liable to corporation tax on its income.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Unless stated otherwise in the notes to the financial statements, income and expenditure is unrestricted.

continued...

1. ACCOUNTING POLICIES - continued

Investments
Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably.

Investments in subsidiaries are measured at cost less impairment.

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

Hire purchase and leasing commitments
Rentals applicable to leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

Debtors and creditors receivable/ payable within one year
Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

Employee benefits

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates defined contribution and stakeholder pension plans for the benefit of its employees. Contributions are expensed as they become payable.

Judgements and key sources of estimation uncertainty

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Financial Instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Going concern
The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

continued...

2. DONATIONS AND LEGACIES

	2021	2020
	£	£
Donations	665,755	417,846
Legacies	97,877	160,127
Member's subscriptions	40	50
	763,672	578,023

3. OTHER TRADING ACTIVITIES

	2021	2020
	£	£
Fundraising events	489,408	522,818
Charity shops	188,741	1,174,868
Lottery income	529,008	536,765
	1,207,157	2,234,451

4. INVESTMENT INCOME

	2021	2020
	£	£
Rents received	12,000	2,000
Dividends	20,491	22,442
Deposit account interest	12,241	20,191
	44,732	44,633

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2021	2020
		£	£
Wigan Borough Clinical Commissioning Group	Grants and Contracts for the provision of care	1,766,768	1,533,449
Covid Grant Income	Grants and Contracts for the provision of care	1,968,216	-
Education Fees income	Grants and Contracts for the provision of care	(2,275)	8,204
Hospice in your Care Home	Grants and Contracts for the provision of care	194,506	178,332
Macmillan 7 Day Service Project income	Grants and Contracts for the provision of care	22,341	66,792
		3,949,556	1,786,777

Income from charitable activities was £3,949,556 (2020: £1,786,777) of which £1,688,487 (2020: £253,328) was attributable to restricted funds and £2,261,069 (2020: £1,533,449) was attributable to unrestricted funds.

continued...

6. RAISING FUNDS

Raising donations and legacies

	2021	2020
	£	£
Fund raising costs	**135,910**	219,983
Shop operating costs	**405,039**	525,523
Lottery operation costs	**133,292**	233,284
	674,241	978,790

Included within fund raising costs are wages costs of £77,761 (2020 - £118,869).
Included within shop operating costs are wages costs of £154,795 (2020 - £164,786).
Included within lottery operation costs are wages costs of £20,451 (2020 - £39,145).

Investment management costs

	2021	2020
	£	£
Portfolio management	**14,224**	13,943
Aggregate amounts	**688,465**	992,733

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8)
	£
Grants and Contracts for the provision of care	**4,485,766**

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	**3,483,612**	3,263,595
Travel costs	**23,209**	32,998
Insurance	**42,100**	40,031
Rates, light and heat	**55,633**	50,663
Telephone	**27,731**	21,874
Postage, stationery & printing	**28,274**	29,971
Laundry	**13,991**	17,302
Sundry expenses	**8,682**	18,615
Medical supplies	**50,785**	46,830
Catering	**23,890**	23,278
Cleaning	**112,644**	129,214
Repairs and renewals	**111,426**	98,977
Recruitment costs	**5,715**	6,064
Bank charges	**6,462**	8,308
Education and training	**8,115**	17,196
Drugs costs	**102,584**	90,992
Carried forward	**4,104,853**	3,895,908

continued...

8. DIRECT COSTS OF CHARITABLE ACTIVITIES - continued

	2021	2020
	£	£
Brought forward	4,104,853	3,895,908
Computer consumables & website	77,790	78,708
Subscriptions and journals	6,099	13,977
Legal fees	26,426	18,363
Auditor's remuneration	13,000	13,000
Venue Hire	-	42
Development costs	10,553	8,933
Depreciation	248,109	253,387
Loss on sale of assets	(1,064)	-
	4,485,766	4,282,318

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	278,711	280,734
Surplus on disposal of fixed assets	(1,064)	-

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

11. STAFF COSTS

	31.03.21	31.03.20
	£	£
Wages and salaries	3,127,406	3,013,048
Social security costs	260,634	240,190
Other pension costs	348,578	333,157
	3,736,618	3,586,395

The average monthly head count was 121 staff (2020: 114 staff) and the average number of whole time equivalent employees during the period was as follows:

	31.03.21	31.03.20
Clinical services	70	62
Support services	6	6
Income generation	6	8
Administration	14	13

continued...

11. STAFF COSTS - continued

96	89

The number of employees who received total employee benefits of more than £60,000 per annum is as follows:

	31.03.21	31.03.20
£60,001-£70,000	**1**	1
£70,000-£80,000	**1**	1

The key management personnel of the charity during the year comprised the trustees, the Chief Executive Officer, the Clinical Director and the Consultant Medical Director. The employee benefits of key management personnel of the charity was £167,866 (2020: £192,877).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	517,617	60,406	578,023
Charitable activities			
Grants and Contracts for the provision of care	1,533,449	253,328	1,786,777
Other trading activities	2,234,451	-	2,234,451
Investment income	44,633	-	44,633
Total	4,330,150	313,734	4,643,884
EXPENDITURE ON			
Raising funds	992,733	-	992,733
Charitable activities			
Grants and Contracts for the provision of care	3,985,455	296,863	4,282,318
Total	4,978,188	296,863	5,275,051
Net gains/(losses) on investments	(69,775)	-	(69,775)
NET INCOME/(EXPENDITURE)	(717,813)	16,871	(700,942)
RECONCILIATION OF FUNDS			
Total funds brought forward	8,262,996	1,615,664	9,878,660
TOTAL FUNDS CARRIED FORWARD	7,545,183	1,632,535	9,177,718

continued...

13. SUPPORT COSTS

Support costs incurred in the year in relation to charitable activities were as follows:

	31.3.21	31.3.20
	£	£
Staff costs	**289,285**	268,967
Postage, stationery and printing	**8,482**	7,344
Telephone	**8,319**	6,562
Rates, light and heat	**8,547**	7,761
Recruitment	**1,715**	1,819
Cleaning	**16,895**	19,382
Insurance	**6,315**	6,005
Sundries	**773**	1,839
Repairs and maintenance	**16,193**	14,672
Professional fees	**43,441**	35,604
Audit fees	**13,000**	13,000
	412,965	382,955

14. GOVERNANCE COSTS

	31.3.21	31.3.20
	£	£
Professional fees	**1,933**	1,933
Audit fees	**13,000**	13,000
	14,933	14,933

continued...

15. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2020	**678,261**	**5,466,034**	**2,034,429**	**107,474**	**8,286,198**
Additions	**-**	**8,956**	**107,356**	**-**	**116,312**
Disposals	**-**	**-**	**-**	**(29,500)**	**(29,500)**
At 31 March 2021	**678,261**	**5,474,990**	**2,141,785**	**77,974**	**8,373,010**
DEPRECIATION					
At 1 April 2020	**70,564**	**1,482,383**	**1,538,755**	**92,129**	**3,183,831**
Charge for year	**13,564**	**111,453**	**150,469**	**3,225**	**278,711**
Eliminated on disposal	**-**	**-**	**-**	**(27,064)**	**(27,064)**
At 31 March 2021	**84,128**	**1,593,836**	**1,689,224**	**68,290**	**3,435,478**
NET BOOK VALUE					
At 31 March 2021	**594,133**	**3,881,154**	**452,561**	**9,684**	**4,937,532**
At 31 March 2020	607,697	3,983,651	495,674	15,345	5,102,367

16. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Listed investments £	Totals £
MARKET VALUE			
At 1 April 2020	**2**	**1,039,551**	**1,039,553**
Additions	**-**	**328,963**	**328,963**
Disposals	**-**	**(294,048)**	**(294,048)**
Revaluations	**-**	**219,335**	**219,335**
At 31 March 2021	**2**	**1,293,801**	**1,293,803**
NET BOOK VALUE			
At 31 March 2021	**2**	**1,293,801**	**1,293,803**
At 31 March 2020	2	1,039,551	1,039,553

There were no investment assets outside the UK.

Cost or valuation at 31 March 2021 is represented by:

	Shares in group undertakings £	**Listed investments £**	**Totals £**
Valuation in 2021	**-**	**1,293,801**	**1,293,801**
Cost	**2**	**-**	**2**
	2	**1,293,801**	**1,293,803**

continued...

16. FIXED ASSET INVESTMENTS - continued

The company's investments at the balance sheet date in the share capital of companies include the following:

Wigan and Leigh Hospice Trading Company Limited
Registered office: Kildare Street, Hindley, Wigan, Greater Manchester, WN2 3HZ
Nature of business: Dormant company

Class of share:	% holding
Ordinary	**100**

	2021	2020
	£	£
Aggregate capital and reserves	**2**	2

17. STOCKS

	2021	2020
	£	£
Stocks	**5,218**	6,194

18. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	**81,991**	24,914
Other debtors	**13,120**	16,624
Prepayments and accrued income	**610,000**	397,736
	705,111	439,274

19. CURRENT ASSET INVESTMENTS

	2021	2020
	£	£
Fixed Term Deposits	**1,298,997**	2,049,655

20. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	**78,751**	115,871
Amounts owed to group undertakings	**2**	2
Accrued expenses	**62,177**	36,004
Other creditors	**25,062**	61
Deferred income	**68,764**	84,499
	234,756	236,437

continued...

21. MOVEMENT IN FUNDS

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	**7,545,185**	**1,055,952**	**8,601,137**
Restricted funds			
DoH Capital Grant Funding	**43,185**	**(2,015)**	**41,170**
Hospice in your Care Home	**124,834**	**(3,513)**	**121,321**
NHS Health Education MPET funding	**-**	**255**	**255**
Building Fund- annexe	**259,462**	**(7,043)**	**252,419**
Building Fund-inpatient unit	**139,637**	**(3,831)**	**135,806**
Creative Arts Therapy Centre fund	**15,138**	**(400)**	**14,738**
NHS England Capital Grant- Woodview Centre	**436,050**	**(10,200)**	**425,850**
NHS England Capital Grant- Inpatient Unit	**561,000**	**(12,000)**	**549,000**
Macmillan 7 Day Service Project	**-**	**20,975**	**20,975**
Amberswood Garden Project	**2,727**	**(454)**	**2,273**
Hospital Saturday Fund	**1,750**	**(250)**	**1,500**
Westfield Health	**9,297**	**(1,956)**	**7,341**
Edward Gosling Foundation	**4,298**	**(717)**	**3,581**
Albert Hunt Trust	**1,000**	**(1,000)**	**-**
Wolfson Foundation	**14,437**	**(2,063)**	**12,374**
W G Edwards Charitable Foundation	**2,231**	**-**	**2,231**
Morrisons Foundation	**15,349**	**(1,919)**	**13,430**
D'Oyly Carte Charitable Trust	**2,138**	**-**	**2,138**
Bents & Bongs	**-**	**2,170**	**2,170**
National Lottery	**-**	**3,971**	**3,971**
Screwfix Foundation	**-**	**2,907**	**2,907**
	1,632,533	**(17,083)**	**1,615,450**
TOTAL FUNDS	**9,177,718**	**1,038,869**	**10,216,587**

continued...

21. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	4,143,790	(3,335,821)	247,983	1,055,952
Restricted funds				
DoH Capital Grant Funding	-	(2,015)	-	(2,015)
Hospice in your Care Home	192,231	(195,744)	-	(3,513)
NHS Health Education MPET funding	-	255	-	255
Building Fund- annexe	-	(7,043)	-	(7,043)
Building Fund-inpatient unit	-	(3,831)	-	(3,831)
Creative Arts Therapy Centre fund	-	(400)	-	(400)
NHS England Capital Grant- Woodview Centre	-	(10,200)	-	(10,200)
NHS England Capital Grant- Inpatient Unit	-	(12,000)	-	(12,000)
Macmillan 7 Day Service Project	22,341	(1,366)	-	20,975
Amberswood Garden Project	-	(454)	-	(454)
Hospital Saturday Fund	-	(250)	-	(250)
Westfield Health	(732)	(1,224)	-	(1,956)
Edward Gosling Foundation	(120)	(597)	-	(717)
Albert Hunt Trust	-	(1,000)	-	(1,000)
Wolfson Foundation	-	(2,063)	-	(2,063)
Morrisons Foundation	-	(1,919)	-	(1,919)
Bents & Bongs	3,574	(1,404)	-	2,170
BUPA	1,800	(1,800)	-	-
National Lottery	9,829	(5,858)	-	3,971
Health Education England	15,404	(15,404)	-	-
Duchy of Lancaster	2,000	(2,000)	-	-
NHS England	1,453,993	(1,453,993)	-	-
Family Welfare Trust	1,200	(1,200)	-	-
Screwfix Foundation	3,322	(415)	-	2,907
Garfield Weston	25,000	(25,000)	-	-
Oak Centre	17,003	(17,003)	-	-
IPC Fund	19,922	(19,922)	-	-
WWL Funding	54,560	(54,560)	-	-
	1,821,327	(1,838,410)	-	(17,083)
TOTAL FUNDS	5,965,117	(5,174,231)	247,983	1,038,869

continued...

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	At 31.3.20 £
Unrestricted funds			
General fund	8,262,996	(717,811)	7,545,185
Restricted funds			
DoH Capital Grant Funding	45,446	(2,261)	43,185
Hospice in your Care Home	120,891	3,943	124,834
Building Fund- annexe	266,505	(7,043)	259,462
Building Fund-inpatient unit	143,468	(3,831)	139,637
Creative Arts Therapy Centre fund	15,538	(400)	15,138
NHS England Capital Grant- Woodview Centre	446,250	(10,200)	436,050
NHS England Capital Grant- Inpatient Unit	573,000	(12,000)	561,000
Macmillan 7 Day Service Project	1,385	(1,385)	-
Amberswood Garden Project	3,181	(454)	2,727
Hospital Saturday Fund	-	1,750	1,750
Westfield Health	-	9,297	9,297
Edward Gosling Foundation	-	4,298	4,298
Albert Hunt Trust	-	1,000	1,000
Wolfson Foundation	-	14,437	14,437
W G Edwards Charitable Foundation	-	2,231	2,231
Morrisons Foundation	-	15,349	15,349
D'Oyly Carte Charitable Trust	-	2,138	2,138
	1,615,664	16,869	1,632,533
TOTAL FUNDS	9,878,660	(700,942)	9,177,718

continued...

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	4,330,150	(4,978,186)	(69,775)	(717,811)
Restricted funds				
DoH Capital Grant Funding	-	(2,261)	-	(2,261)
Hospice in your Care Home	186,537	(182,594)	-	3,943
Building Fund- annexe	-	(7,043)	-	(7,043)
Building Fund-inpatient unit	-	(3,831)	-	(3,831)
Creative Arts Therapy Centre fund	-	(400)	-	(400)
NHS England Capital Grant- Woodview Centre	-	(10,200)	-	(10,200)
NHS England Capital Grant- Inpatient Unit	-	(12,000)	-	(12,000)
Macmillan 7 Day Service Project	66,792	(68,177)	-	(1,385)
Amberswood Garden Project	-	(454)	-	(454)
Hospital Saturday Fund	2,000	(250)	-	1,750
Westfield Health	10,521	(1,224)	-	9,297
Edward Gosling Foundation	4,895	(597)	-	4,298
Albert Hunt Trust	1,000	-	-	1,000
Wolfson Foundation	16,500	(2,063)	-	14,437
W G Edwards Charitable Foundation	3,840	(1,609)	-	2,231
Alex Rusby	1,500	(1,500)	-	-
Morrisons Foundation	15,349	-	-	15,349
D'Oyly Carte Charitable Trust	4,800	(2,662)	-	2,138
	313,734	(296,865)	-	16,869
TOTAL FUNDS	4,643,884	(5,275,051)	(69,775)	(700,942)

continued...

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	8,262,996	338,141	8,601,137
Restricted funds			
DoH Capital Grant Funding	45,446	(4,276)	41,170
Hospice in your Care Home	120,891	430	121,321
NHS Health Education MPET funding	-	255	255
Building Fund- annexe	266,505	(14,086)	252,419
Building Fund-inpatient unit	143,468	(7,662)	135,806
Creative Arts Therapy Centre fund	15,538	(800)	14,738
NHS England Capital Grant- Woodview Centre	446,250	(20,400)	425,850
NHS England Capital Grant- Inpatient Unit	573,000	(24,000)	549,000
Macmillan 7 Day Service Project	1,385	19,590	20,975
Amberswood Garden Project	3,181	(908)	2,273
Hospital Saturday Fund	-	1,500	1,500
Westfield Health	-	7,341	7,341
Edward Gosling Foundation	-	3,581	3,581
Wolfson Foundation	-	12,374	12,374
W G Edwards Charitable Foundation	-	2,231	2,231
Morrisons Foundation	-	13,430	13,430
D'Oyly Carte Charitable Trust	-	2,138	2,138
Bents & Bongs	-	2,170	2,170
National Lottery	-	3,971	3,971
Screwfix Foundation	-	2,907	2,907
	1,615,664	(214)	1,615,450
TOTAL FUNDS	9,878,660	337,927	10,216,587

continued...

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	8,473,940	(8,314,007)	178,208	338,141
Restricted funds				
DoH Capital Grant Funding	-	(4,276)	-	(4,276)
Hospice in your Care Home	378,768	(378,338)	-	430
NHS Health Education MPET funding	-	255	-	255
Building Fund- annexe	-	(14,086)	-	(14,086)
Building Fund-inpatient unit	-	(7,662)	-	(7,662)
Creative Arts Therapy Centre fund	-	(800)	-	(800)
NHS England Capital Grant- Woodview Centre	-	(20,400)	-	(20,400)
NHS England Capital Grant- Inpatient Unit	-	(24,000)	-	(24,000)
Macmillan 7 Day Service Project	89,133	(69,543)	-	19,590
Amberswood Garden Project	-	(908)	-	(908)
Hospital Saturday Fund	2,000	(500)	-	1,500
Westfield Health	9,789	(2,448)	-	7,341
Edward Gosling Foundation	4,775	(1,194)	-	3,581
Albert Hunt Trust	1,000	(1,000)	-	-
Wolfson Foundation	16,500	(4,126)	-	12,374
W G Edwards Charitable Foundation	3,840	(1,609)	-	2,231
Alex Rusby	1,500	(1,500)	-	-
Morrisons Foundation	15,349	(1,919)	-	13,430
D'Oyly Carte Charitable Trust	4,800	(2,662)	-	2,138
Bents & Bongs	3,574	(1,404)	-	2,170
BUPA	1,800	(1,800)	-	-
National Lottery	9,829	(5,858)	-	3,971
Health Education England	15,404	(15,404)	-	-
Duchy of Lancaster	2,000	(2,000)	-	-
NHS England	1,453,993	(1,453,993)	-	-
Family Welfare Trust	1,200	(1,200)	-	-
Screwfix Foundation	3,322	(415)	-	2,907
Garfield Weston	25,000	(25,000)	-	-
Oak Centre	17,003	(17,003)	-	-
IPC Fund	19,922	(19,922)	-	-
WWL Funding	54,560	(54,560)	-	-
	2,135,061	(2,135,275)	-	(214)
TOTAL FUNDS	10,609,001	(10,449,282)	178,208	337,927

Unrestricted funds hold incoming resources for the general purpose of the charity, to be spent within its objects; the balance at the period end £8,601,137 (2020 - £7,545,185) represents the net assets of the fund.

Restricted funds hold grants and other income given for specific purposes. The balance at the year end represents the net assets of the funds.

continued...

21. MOVEMENT IN FUNDS - continued

Department of Health Capital Grant Funding - This is a contribution from the Department of Health under its programme to enhance the hospice environment for patients and carers.

Hospice in your Care Home - This is a contribution from the Wigan & District Cancer Research Committee and Wigan Council to fund a pilot project offering ongoing practical advice and support in eight nursing homes across the Borough.

NHS Health Education England MPET funding - These are contributions from NHS Health Education England (MPET monies) to fund training for staff in Care Homes and GP practices.

Building Fund annexe - This is a contribution from Ashton, Leigh and Wigan PCT and The Big Lottery Fund to assist with the build of the new annexe.

Building Fund inpatient unit, Creative Arts Therapy Centre Fund and replacement of floorcoverings Fund - These are all contributions from the Department of Health for capital improvements under the Digniry in Care for Older People programme.

NHS England Capital Grant Woodview Centre capital costs - This is a contribution from NHS England to enhance the hospice environment for patients and carers.

NHS England Capital Grant Inpatient Unit - This is a contribution from NHS England towards the capital costs for the inpatient refurbishment project.

Macmillan 7 Day Service fund - This is funding from Macmillan Cancer Care for a two year project involving Wrightington Wigan & Leigh NHS Trust and the Hospice to trial enhanced access to specialist medical and nursing support at weekends and Bank Holidays in the community and acute settings.

Amberswood Garden Project fund - This is funding from the National Lottery 'Awards for All' programme for the creation of a secluded garden area and wildflower retreat within the Hospice grounds.

Hospital Saturday Fund - This is a contribution from the Hospital Saturday Fund to purchase 2 syringe pumps for use on the In Patient Unit.

Westfield Health - This is a contribution from Westfield Health to purchase 9 syringe pumps for use on the In Patient Unit.

Edward Gosling Foundation - This is a contribution from the Edward Gosling Foundation for the purchase of 7 mattresses for use on the In Patient Unit.

Albert Hunt Trust - This is a contribution from the Albert Hunt Trust to fund replacement duvet covers for the In Patient Unit rooms.

Wolfson Foundation - This is a contribution from the Wolfson Foundation to fund the installation of a canopy over the patients' entrance.

W G Edwards Charitable Foundation - This is a contribution from W G Edwards Charitable Foundation for the installation of an organic patio garden for use by the Oak Centre patients.

Alex Rusby - This grant was awarded to fund the cost of tuition fees.

Morrisons Foundation - This is a contribution from Morrisons Foundation to fund the refurbishment of our mortuary.

D'Oyly Carte Charitable Trust - This is a contribution from D'oyly Carte Charitable Trust to fund the establishment of Music and Art therapy groups in our Oak Centre.

Bents & Bongs – This grant was awarded to fund the purchase of 10 nebulisers and 2 suction pump units.

continued...

21. MOVEMENT IN FUNDS - continued

BUPA - This grant was received from BUPA UK Foundation to help towards increased costs of PPE and cleaning equipment due to COVID-19.

National Lottery - The National Lottery Community Fund awarded this grant to install a path in the car park to improve the accessibility to the Hospice for pedestrians and those who use wheelchairs and bicycles.

Health Education England - Health Education England awarded this grant in regards to student placements.

Duchy of Lancaster - This was a grant received from Duchy of Lancaster to fund the purchase of bed linen.

NHS England - The NHSE awarded funding to allow the hospice to make available bed capacity and community support from April 2020 to July 2020 to provide support to people with complex needs in the context of the COVID-19 situation and to provide bed capacity and community support from November 2020 to March 2021 for the same purpose.

Family Welfare Trust - This is a contribution from Family Welfare Trust to fund the purchase of a suction pump.

Screwfix Foundation - This is a contribution from Screwfix Foundation to fund the refurbishment of the kitchen on the in-patient unit.

Garfield Weston - This is a contribution from The Garfield Weston Foundation to help fund the Oak Centre project.

Oak Centre - This grant was received to cover the payment of employees who were seconded to Wigan Council for three months.

IPC Fund - The Adult Social Care Infection Control Fund was issued by the Government to reduce the rate of transmission of COVID-19 within and between care settings, in particular by helping to reduce the need for staff movements between sites.

WWL Funding - This grant was used to commission two additional Nurse Specialist posts, to enhance access to specialist palliative care services at weekends and public holidays.

22. RELATED PARTY DISCLOSURES

Walter Brown Printers Limited

During the period the company made purchases of £25,189 (2020: £31,112) from Walter Brown Printers Limited, a company in which Mr W Brown is a director. Walter Brown Printers Limited have supplied the company for a number of years, prior to Mr W Brown's appointment as a trustee, and all transactions are at arm's length following trustees' approval.

At the year end the charity owed £nil (2020: £1,815) to Walter Brown Printers Limited.

continued...

23. FINANCIAL INSTRUMENTS

The carrying amounts of the charity's financial instruments are as follows:

	31.3.21 £	31.3.20 £
Financial assets		
Measured at fair value through income and expenditure:		
- Fixed asset listed investments (note 16)	1,293,801	1,039,551
Debt instruments measured at amortised cost:		
-Trade debtors (note 18)	81,991	24,914
-Other debtors (note 18)	13,120	16,624
-Cash at bank	2,210,682	777,112
-Fixed term deposits (note 19)	1,298,997	2,049,655
	3,604,790	2,868,305
Equity instruments measured at cost less impairment:		
-Investment in subsidiary (note 16)	2	2
Financial liabilities		
Measured at amortised cost:		
-Trade creditors (note 20)	78,751	115,871
-Amounts owed to group undertakings (note 20)	2	2
-Accrued expenses (note 20)	62,177	36,004
-Other creditors (note 20)	25,062	61
	165,992	151,938

24. ANALYSIS OF RESERVES

	31.3.21 £	31.3.20 £
Total reserves	10,216,587	9,177,718
Less:		
Restricted funds	(1,615,450)	(1,632,533)
Designated funds	(300,000)	(550,000)
Unrestricted tangible fixed assets	(3,472,973)	3,660,083
Freely available reserves	4,828,164	3,335,102

continued...

25. DESIGNATED FUNDS

The following designated funds have been set aside out of unrestricted funds by the directors for specific purposes:

	Balance at 1.4.20 £	New Designations £	Utilised/ released £	Balance at 31.3.21 £
Dilapidation and refurbishment	300,000	8,769	(8,769)	300,000
Wellbeing service (including Oak Centre)	250,000	0	(250,000)	0
	550,000	8,769	(258,769)	300,000

26. PENSION COSTS

The company made contributions to defined contribution pension schemes during the year. The contributions for the year, charged to the Statements of Financial Activities were £348,578 (2020 - £333,157). There were no amounts outstanding at the end of the year (2020 - £nil).

27. OPERATING LEASES

Total future minimum lease payments under non-cancellable operating leases are as follows:

	31.03.21 £	31.03.20 £
Not later than one year	**137,836**	150,340
Later than one year and not later than five years	**57,178**	88,919
	195,014	239,259

28. LEGAL STATUS OF THE CHARITY

Wigan & Leigh Hospice is a company limited by guarantee in England and has no share capital. The liability of each member in the event of winding up is limited to £5. The address of the registered office is given in the charity information on page 10 of these financial statements.

29. CONTINGENT ASSET

The charity has a claim pending for loss of income in respect of a business interruption insurance policy. The trustees are confident that this claim will be successful, but a final figure has not yet been agreed.

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	**665,755**	417,846
Legacies	**97,877**	160,127
Member's subscriptions	**40**	50
	763,672	578,023
Other trading activities		
Fundraising events	**489,408**	522,818
Charity shops	**188,741**	1,174,868
Lottery income	**529,008**	536,765
	1,207,157	2,234,451
Investment income		
Rents received	**12,000**	2,000
Dividends	**20,491**	22,442
Deposit account interest	**12,241**	20,191
	44,732	44,633
Charitable activities		
Wigan Borough Clinical Commissioning Group	**1,766,768**	1,533,449
Covid Grant Income	**1,968,216**	-
Education Fees income	**(2,275)**	8,204
Hospice in your Care Home	**194,506**	178,332
Macmillan 7 Day Service Project income	**22,341**	66,792
	3,949,556	1,786,777
Total incoming resources	**5,965,117**	4,643,884
EXPENDITURE		
Raising donations and legacies		
Fund raising costs	**135,910**	219,983
Shop operating costs	**405,039**	525,523
Lottery operation costs	**133,292**	233,284
	674,241	978,790
Investment management costs		
Portfolio management	**14,224**	13,943
Charitable activities		
Staff costs	**3,483,612**	3,263,595
Carried forward	**3,483,612**	3,263,595

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	2021 £	2020 £
Charitable activities		
Brought forward	**3,483,612**	3,263,595
Travel costs	**23,209**	32,998
Insurance	**42,100**	40,031
Rates, light and heat	**55,633**	50,663
Telephone	**27,731**	21,874
Postage, stationery & printing	**28,274**	29,971
Laundry	**13,991**	17,302
Sundry expenses	**8,682**	18,615
Medical supplies	**50,785**	46,830
Catering	**23,890**	23,278
Cleaning	**112,644**	129,214
Repairs and renewals	**111,426**	98,977
Recruitment costs	**5,715**	6,064
Bank charges	**6,462**	8,308
Education and training	**8,115**	17,196
Drugs costs	**102,584**	90,992
Computer consumables & website	**77,790**	78,708
Subscriptions and journals	**6,099**	13,977
Legal fees	**26,426**	18,363
Auditor's remuneration	**13,000**	13,000
Venue Hire	**-**	42
Development costs	**10,553**	8,933
Depreciation of tangible fixed assets	**248,109**	253,387
Profit on sale of tangible fixed assets	**(1,064)**	-
	4,485,766	4,282,318
Total resources expended	**5,174,231**	5,275,051
Net income/(expenditure) before gains and losses	**790,886**	(631,167)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	**247,983**	(69,775)
Net income/(expenditure)	**1,038,869**	(700,942)