

Annual Report 2020/21

The Best Care, Delivered with Compassion for our Community



Every Contact Counts

“Support, Fun, Warmth and Laughter”

(Patients)

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The Trustees are pleased to present their report with the financial statements of the charity for the year ending 31 March 2021.

STATEMENT FROM OUR PATRON

“This last year has undoubtedly been a challenge for everyone but especially for small charities across the country. In my work as a journalist, I have been impressed to see how communities have come together to support these charities during the pandemic and this certainly holds true across St Helens and Knowsley in their unwavering support of Willowbrook Hospice. To see how they have worked so hard to enable Willowbrook to continue delivering its much needed services has been very pleasing.

I'm confident that with the ongoing hard work of the staff and volunteers together with this huge support from the community, Willowbrook will not just survive but thrive. I'm proud to be involved with such an outstanding organisation.”

Roger Johnson

Journalist and broadcaster



CHAIRMAN'S STATEMENT



In last year's Annual Report, my Chairman's message began by suggesting that the theme for the year's report 'should be one of celebration', as a result of all the wonderful things that had happened for Willowbrook in the preceding 12 months. This mood of celebration though was brought to a sudden halt with the arrival of the Covid-19 pandemic; something that clearly was to impact severely on everyone but not least on our Willowbrook community. Twelve months on and reflecting on the year, I'm pleased to report that Willowbrook still has much to celebrate.

On the announcement of the national lockdown, our Executive Management Team acted swiftly to not only secure Willowbrook's finances but also the long-term employment for our staff colleagues across the hospice. We switched some of our key services to online and set up virtual communication options for our patients. With the cessation of our retail and fundraising opportunities, we launched an online appeal, asking our community to continue to support us – and you did!

I am still overwhelmed by the level of support shown to Willowbrook during this last year; from families raising funds through outdoor cul-de-sac quizzes to Johnny Vegas driving to Yorkshire to collect PPE for our nurses and doctors, companies donating iPads for patient use and even one man just calling in to give us his own iPad as he didn't use it! These heart-warming stories of last year will be retold many times as we all individually reflect on the impact of the pandemic on us and our friends and families.

As we progressed through 2020, it became clear that this outpouring of support for Willowbrook was not going to let up. Our community demonstrated this with ongoing fundraisers, support from features in the local newspapers, television and radio helping the hospice to continue delivering our outstanding services to those who needed us.

I also wish to thank our colleagues at Hospice UK who, with their lobbying of the government, secured crucial ongoing funding for hospices across the country. These additional funds, our community of supporters and the dedication of all our staff – whether on furlough or still in the workplace – together with our committed volunteers have ensured that as we emerge from the pandemic, Willowbrook remains stronger and ready to move forward embracing the post-pandemic opportunities that lie ahead.

Together, we have learned a lot this last year and realised that in line with our current strategy, we can truly 'reach out' into our community. As we enter our 25th year, we have stronger local partnerships and our new Compassionate Neighbours initiative has launched providing wider care and support to people in their homes. We have plans to develop and improve our inpatient unit, making it more suitable for a 21st century hospice and overall, ensure that as many people as possible will benefit from Willowbrook's care across our communities of St Helens and Knowsley.

Working closely with my Board of Trustee colleagues, as we move into this next year, I want to thank everyone who gave their time and commitment to ensure Willowbrook's priorities remain the same; continuing to provide outstanding care for the people in our communities and ensuring the survival and long-term sustainability of the hospice.

Please stay safe and well over the next 12 months and my best wishes to you all.

Alan J Chick JP DL

Chairman of the Board of Trustees

REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees are pleased to present their strategic report and accounts of the charity for the year ended 31 March 2021. The accounts have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) 2015 and are in accordance with the Companies Act (2006) and relevant accounting standards.

Charity name:	Willowbrook Hospice
Charity number:	1020240
Company number:	2808633
Executive Management Team:	Clinical Director and Chief Officer: Mrs Chris Haywood Medical Director: Dr Paula Powell Corporate Director: Mr Alun Owen
Registered Office:	Portico Lane Prescot Merseyside L34 2QT
Auditors:	Livesey Spottiswood Chartered Accountants & Registered Auditors 17 George Street St Helens Merseyside
Bankers:	National Westminster Bank plc PO Box 25 5 Ormskirk Street St Helens Merseyside WA10 IDR



STRUCTURE, GOVERNANCE AND MANAGEMENT

DIRECTORS AND TRUSTEES

The directors of this charitable company (Willowbrook Hospice) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year and since the year end were as follows:

Dr K Beeby	Mr K Gallimore
Mrs S Carberry	Dame E Inglesby-Burke
Mr A Chick (Chairman)	Ms M Simmonds
Mr Ian Craig (from 6/7/20)	Mr K Stringer
Mr Jon Dobson (from 6/7/20)	Dr M G Van Dessel
Mr Steven Fairhurst (from 6/7/20)	Cllr. Mr Frank Walsh

TRUSTEE APPOINTMENT RECORD

Trustees

Record of appointment and re-election of Trustees	Date of Appointment	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	
Year Ending 31 March 2021															
Dr Karen Beeby	27/09/2007			R			R			R			R		
Sarah Carberry	26/09/2019	////////////////////////////////////										A			
Alan Chick (Chairman)	01/08/1998			R			R			R			R		
Ian Craig	06/07/2020	////////////////////////////////////										A			
Jonathan Dobson	06/07/2020	////////////////////////////////////										A			
Kevin Gallimore	19/03/2015	////////////////////////////////////										A		R	
Stephen Fairhurst	06/07/2020	////////////////////////////////////										A			
Elaine Inglesby	29/10/2009	A				R			R			R			
Melanie Simmonds	29/09/2016	////////////////////////////////////										A		R	
Ken Stringer	02/11/1995			R			R			R			R		
Dr M G Van Dessel	22/05/2014	////////////////////////////////////										A		R	R
Frank Walsh	27/09/2018	////////////////////////////////////										A		R	

Key: A = Appointed R = Re-election

In accordance with the Articles of Association, at the Annual General Meeting the Trustees retire in rotation. However, if eligible for re-election, this will be confirmed at the AGM.

TRUSTEE ASSURANCE GROUPS

FINANCE GROUP	HUMAN RESOURCES (HR) GROUP	DIGITAL AND TECHNOLOGY GROUP (from September 2020)	CLINICAL ASSURANCE GROUP	INCOME STEERING GROUP
Melanie Simmonds <i>(Chair)</i> Alan Chick Ken Stringer Karen Beeby	Ken Stringer <i>(Chair)</i> Alan Chick Jon Dobson <i>(from July 2020)</i>	Ian Craig <i>(Chair)</i> Steven Fairhurst	Dr Michael Van Dessel <i>(Chair)</i> Alan Chick Elaine Inglesby Dr Karen Beeby Sarah Carberry	Frank Walsh <i>(Chair)</i> Alan Chick Steven Fairhurst <i>(from July 2020)</i>
In attendance: Chris Haywood <i>Clinical Director</i> Dr Paula Powell <i>Medical Director</i> Lesley Sephton <i>Finance Manager</i> Alun Owen <i>Corporate Director</i>	In attendance: Chris Haywood <i>Clinical Director</i> Danielle Pfeiffer <i>HR Manager</i> Alun Owen <i>Corporate Director</i>	In attendance: Chris Haywood <i>Clinical Director</i> Alun Owen <i>Corporate Director</i> Andrew Appleton <i>Estates and Facilities Manager</i> Kelly De Souza <i>Outreach Services Manager</i>	In attendance: Dr Paula Powell <i>Medical Director</i> Chris Haywood <i>Clinical Director</i> Margaret McConaghy <i>Inpatient Services Manager</i> Kelly De Souza <i>Outreach Services Manager</i>	In attendance: Dr Paula Powell <i>Medical Director</i> Alun Owen <i>Corporate Director</i> Stephen Carroll <i>Corporate Business Manager</i> Jane Brown <i>(advisor)</i> Wendy Spencer <i>(advisor)</i>

Governing Document

The company is governed by its Memorandum and Articles of Association.

The company is limited by guarantee, whereby every member of the company undertakes to contribute to the assets of the company in the event of winding up, while they are members or within one year after they cease to be a member, for payment of the debts and liabilities of the company contracted before they cease to be members, such amounts as may be required not exceeding £1.

Appointment of Trustees

The Trustees who have served during the year are set out on page 6.

The Trustees are appointed by the members of the Company and every three years each trustee retires by rotation but may offer themselves for re-election in accordance with the Articles of Association.

As from 2017 – after three consecutive terms (totalling 9 years), a trustee must ‘step down’ for at least one year before being eligible for potential re-election.

Trustee Induction and Training

The Trustees undergo an induction to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision making processes, the business plan and recent financial performance of the charity. During this induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external events where these will facilitate the undertaking of their role and provide additional knowledge and information.

Organisation

The Board of Trustees governs the Charity. The Board usually meets bimonthly (monthly during much of 2020/21) to manage the charity’s affairs and receiving reports from the Assurance sub-groups, details of which are set out on page 7. All operational activities are carried out by the Executive Management Team which has the delegated authority, within terms of delegation approved by the Trustees, to carry out these matters. Within the Executive Management Team, there is also a nominated ‘Chief Officer’ appointed by the Board.

Key Management Personnel

The Trustees consider the key management personnel to be the Executive Management Team. During the time applicable to this report, the remuneration of the key management personnel was set in reference to the ‘Willowbrook Hospice – Agenda for Change’ policy which is an adaptation of the ‘NHS Agenda for Change’ policy. All salaries – and any changes – are always subject to affordability.

Risk Management

The Trustees consider the major strategic, business and operational risks that the charity faces each year when considering budgets and business plans. Systems have been developed and put in place to monitor and control these risks to mitigate any impact that the risks may have in the future.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to:

- A. provide free, specialist palliative care to patients through the expertise of our multi-professional team;
- B. provide this care to those who have need of it and are referred by their Healthcare Professional.

The principal activity of the subsidiary company, Willowbrook Hospice Trading Company Limited is to operate our portfolio of Charity Shops for the benefit of Willowbrook Hospice.

There have been no material changes in policy or objectives throughout the period.

The strategies employed to achieve the charity's objectives are to:

- establish, maintain and operate a hospice for the reception and care of patients
- provide medical or other treatment and attention for such patients through our in-patient, out-patient and day therapy services of the hospice
- ensure that the patient is the focus of our attention from the moment they arrive with us
- help each patient live with dignity and to achieve and regain the best quality of their lives, where possible
- offer a support system that helps patients live as actively and positively as possible before death
- offer a support system to help the family and friends cope during the patient's illness and in their own bereavement

These key strategies will be achieved by:

- Maintaining and improving the quality of care provided by us and by others.
- Engaging with our community to strengthen and develop partnerships, allowing us to extend our 'reach beyond the hospice walls'.

PUBLIC BENEFIT

- The charitable aim of Willowbrook Hospice has been to help all St Helens and Knowsley patients and the people close to them at the end of their life. This is achieved by enabling access to the best Palliative Care, most appropriate to their need.
- Patient referrals have been made by Healthcare professionals and accepted according to those in most need of our clinical care. Services have been delivered free of charge to any patient from St Helens and Knowsley who is in need of our services.
- The hospice is regulated by the Care Quality Commission which has approved the hospice to care for patients over the age of 18.
- Our aim is to enhance the quality of life for each individual throughout all stages of their illness.
- Individual needs are continually re-assessed to ensure that care is 'the best it can be.'

TRUSTEE REPORT

ACHIEVEMENTS AND PERFORMANCE

Overview

Earlier significant change to Willowbrook had occurred during the previous year when the Executive Management Team (EMT) took over the key leadership for the hospice. This was reported on in the Annual Report of 2019/20 but following completion of the planned 12-month review by the Board of Trustees, the Board was pleased to confirm in August 2020 that Willowbrook will continue with the EMT Model, noting that “they were proud to move forward with the EMT in place, working hard to ensure Willowbrook reaches full sustainability.” However, the occurrence of the Covid-19 pandemic which impacted from the last week of March 2020 then created the need for further significant, unprecedented and further long-lasting changes to be implemented to secure the finances of Willowbrook and continued delivery of services. The key initial priorities for the EMT and the Board of Trustees were to secure continued delivery of these services, safeguard jobs and finances and access any grants available to support Willowbrook in this time of potential crisis for the hospice.

From the time of the Government’s announcement of an immediate lockdown, within 24 hours fundraising activities were ceased, the Trading Company shops closed and all our relevant key staff teams placed on furlough via the Government’s Job Retention Scheme.

The highest accolade of the previous year without doubt, was the awarding of an ‘Outstanding’ rating from the CQC. This is the most recent result from the Care Quality Commission inspection, published in February 2020 and remains in place until the time of our next scheduled inspection in 2023. The team of four inspectors took great care in speaking with as many of our patients, visitors, trustees and staff that they could, in order to make this assessment. They were clear in their feedback that the commitment and effort of all our dedicated teams of staff, trustees and volunteers was plainly evident. The **full report** is available at <https://www.cqc.org.uk/location/1-116789258>

However, despite the pandemic, we still took the opportunity to reflect on and highlight the work that we do across the organisation and show the progress we made over this last year at Willowbrook. The key document for this information is the Quality Account: an annual report about the quality of our services for the public. These accounts are an important way for the hospice to report on quality and show improvements in the services that we deliver to the Communities of St Helens and Knowsley. For the narrative around our clinical and medical services in 2020/21, please see our most recently published **Quality Account 2020/21** here: <https://willowbrook.org.uk/wp-content/uploads/QA-202021-FINAL.pdf>

It was a difficult year for everyone and as a consequence, the year ended differently to its hopeful beginning. Therefore, this annual report clearly focuses on the events that were impacted by the pandemic, presenting new challenges for Willowbrook throughout the year.

We hope though, that an institution that achieves ‘Outstanding’ from CQC and receives such an incredible level of support from our local community will overcome these challenges, continuing to provide effective and compassionate palliative care as we enter our 25th year and for the foreseeable future.

The Trustees would like to thank all staff, volunteers and supporters, not only who contributed to the successes of last year but also over the preceding 23 years. The hospice today could not be what it is without the effort of everyone in making Willowbrook one of the most respected hospices in the region.

Both reports referenced above are available by scanning these QR codes with your smartphone or tablet.

Willowbrook
Hospice
CQC Report
February 2020



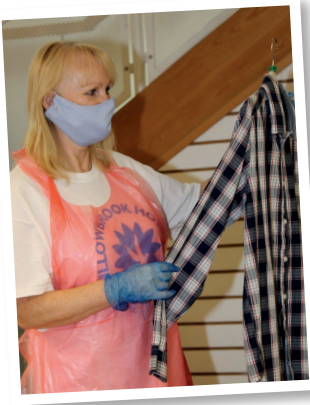
Willowbrook
Hospice Quality
Account
2020/21



OUR YEAR IN PICTURES



Great support from partnering with our local press.



The changing face of our Trading Company retail division with PPE in place to keep everyone safe.

Trading Company

In the previous year, the Trading Company had continued to expand; achieving excellent levels of gross income from sales. It was noted in the last Annual Report that this was a fantastic achievement in what was a very competitive retail market. However, for 2020/21, it was an extremely different story.

Once the Government announced the introduction of the national lockdown, on the 23rd March, EMT had 24 hours to safeguard not only Willowbrook's finances but also the jobs of our Trading Company colleagues. It was agreed to furlough the entire team so that we could guarantee their salaries through the Government's Job Retention Scheme. By midday on the following day, all our shops were closed, secured and our Trading Company staff on furlough.

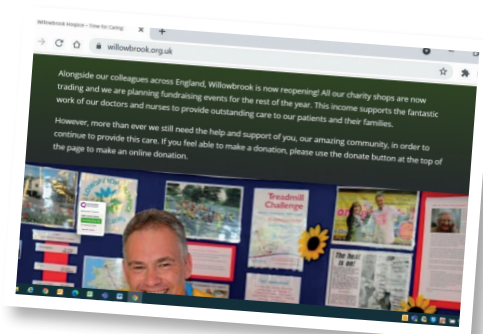
As a reopening date loomed closer and Willowbrook's financial state pinned to our financial recovery plan, a full review of the company structure was necessary. The result was the difficult decision to close a small number of our shops to maximise efficiency and reduce financial risk to the hospice. As a consequence, two shops did not reopen and the day-to-day running activity of the shops changed to ensure safety for staff and customers. Risk assessments were completed and the remaining shops opened over a period of two weeks in full compliance with Government-advised guidance.

Our supporters were amazing, the deluge of high-quality donations ensured we had available new stock to fill the shops and our customers bought in high quantities. Overall, the shops outperformed our expectations until the second Covid-related closure occurred in December 2020. Once again our staff team were placed on furlough until we could reopen, which turned out to be not until after the end of the financial year. December also saw the closure of our third shop in Bridge Street, St Helens. This was particularly difficult as it was one of the oldest shops Willowbrook had operated. However, the impact of the pandemic on the St Helens town centre meant that our shop also suffered and footfall was too low for us to maintain the shop.

We are still extremely grateful to all our supporters for the generous donations and purchasing of goods that allowed us to thrive during the periods of activity that were allowed. Together with fundraising, the income generated by our charity shops is the major component of the overall funding directly supporting the development and provision of care in the hospice. In the next financial year, we hope that our new retail strategy demonstrates that the Trading Company is in good shape and well-equipped to meet its obligations as a major donor to the hospice.

Income Generation

Overnight, our charity fundraising activities ceased, at the same time as we welcomed our new Corporate Business Manager to the fundraising department. This post was created to not only lead on all aspects of fundraising but also to develop sustainable and mutually beneficial relationships with businesses across our communities within St Helens and Knowsley. Our focus changed from planning and running events to launching an appeal via our website to let the community know Willowbrook was struggling.



However, we hadn't reckoned on the huge support of our community of supporters and fundraisers. With all but two of the fundraising team already placed on furlough from the beginning of lockdown in March 2020, there was a clear need to create a financial appeal to protect against the loss of income from the imposed cessation of all traditional fundraising activities. With the help of our patron, Roger Johnson, this was the first key action for the financial year 2020/21. The appeal, supported by businesses and individuals within our community and the St Helens Star editor, Andrew Kilmurray, was hugely successful demonstrating the important position held by Willowbrook Hospice in the hearts and minds of St Helens and Knowsley.

During this first quarter of 2020/21, Willowbrook embraced the opportunity to develop online fundraising activities and social media posts to replace the originally-planned 'live' events. The website was utilised to promote a Memory Tree and text messaging became a way to capture donations. As restrictions eased, some face-to-face activities returned including a much-welcomed Golf Day at the Blundells Hill course in Rainhill.

As autumn approached, Willowbrook made the difficult decision to restructure the fundraising team in order to reduce our operating costs. As a consequence, we sadly had to say goodbye to long-serving colleagues and introduce new roles that would enable the income generation team to refocus their activities into a more digital world. The lottery was also transferred from the Trading Company into fundraising with a move to online signups for participants that resulted in significant savings from the cost of traditional door-to-door collections.

Our annual Light Up A Life services became online only, receiving massive support from our community and for the future, the fundraising team will be developing more online-only activities to run alongside traditional events.

The impact of the pandemic has shown that for Willowbrook, a gradual reintroduction of physical fundraising activities will be welcomed but the successful outcomes we experienced from our digital fundraising activities will also support all our income generation in future years.

On behalf of Willowbrook, the Trustees would like to thank all our community fundraisers and volunteers. As with other volunteers across Willowbrook, without the fantastic support of generous time giving, we would not be able to raise the money necessary to run the hospice.



Website

Our website became a key tool for supporting income generation in 2020/21 and with the recent upgrade it proved to be more 'fit for purpose'. However, as the year ended, the work of the Trustees-led Digital and Technology sub-group and the support from St Helens CCG meant that we were able to embark on creating an entirely new website. This work will commence in the 2nd quarter of 21/22 and enable a website fit for more effective digital communication and fundraising methods of working as a consequence of the pandemic. This will utilise the website more as a fundraising tool, information sharing and create more opportunities for our communities to engage with Willowbrook.

Willowbrook – The Living Well

The Living Well was created with a grant to enable the hospice to reach out into the community and be a hub for related activities. In this last year, these activities ceased but 2021 began with a renewed approach to developing the options for the site and to re-engage with our community. Following a review of how our staff were utilised across the building, space has been identified that may be of additional use to charities with a similar ethos to Willowbrook, that may benefit from access to our underutilised space. A priority for 2021/22 is to reach out to the many organisations across St Helens and Knowsley to create mutually beneficial partnerships that will benefit our community.



Finance

As a Registered Charity (No 1020240) and Company Limited by Guarantee (No: 2808633), Willowbrook Hospice submits an Annual Return for public display on the Charity Commission website <https://www.gov.uk/government/organisations/charity-commission> and files its Audited Accounts at Companies House.

Our Annual Returns are available by scanning this QR code with your smartphone or tablet.



The statutory grant income received in 2020/21 represented around 41% of the total costs associated with the provision of relevant health services during the reporting period. This is a decrease from the figure of 42% in the previous year, even though our overall costs reduced significantly in 2020/21 owing the impact of the pandemic. The additional 59% was generated through our well-established fundraising and trading company teams; from events and campaigns, our lottery team; our network of retail shops, donations, legacies and the generous support from the communities whom we serve.



Volunteering

The many changes at Willowbrook also included the volunteer department. Our volunteer management system called 'Team Kinetic' – a web based platform, accessible from anywhere, proved its worth in this year of challenges. With all volunteering suspended for much of the year, the system enabled the return of the volunteers to run much more smoothly. All volunteers were easy to contact, provided with appointment dates for safe working training sessions with all the volunteer vacancies shared via email.

As we still wanted to celebrate the work of our committed volunteers, we created the 'Above and Beyond' on-line awards. We took the opportunity to extend these to celebrate not only our volunteers but also our staff and all those people within the community who had done everything they could to support Willowbrook in this unprecedented year. The resulting video of all the nominees was posted on social media and via our website. Everyone who went the 'extra mile' was named and rewarded with a certificate and keepsake keyring.

Volunteering in figures

In 2020/21, our volunteers' contribution fell significantly as a result of the retail shops being closed for the majority of the year, no volunteers able to be present in the hospice and our Living Well building closed for the duration of the first lockdown. Once the return commenced, the number of volunteers we could utilise was impacted by social distancing restrictions in our shops but the gardeners and reduced main reception cover helped to increase the overall volunteer contribution. The total for 2020/2021 remains low at 16,730 hours. However, this still equates to a saving of staffing costs of £184,700 for the year. To put this in context, in 2019/20, volunteers contributed 104,200 hours of their time in support of Willowbrook, equating to savings of £885,700.

Since lockdown ended, we have recruited additional volunteers to work alongside our retained team but now operating with a streamlined workforce of 353 more flexible yet multi-skilled volunteers. This has led to a much more efficient team who are happy to volunteer across multiple areas of the hospice. We will embed this improved way of working over the next year, ensuring volunteering remains at the heart of everything we do, enabling the sustainability and future growth of the hospice.

Estates and Facilities

Despite the closure of our retail estate, the Estates and Facilities team still had a very busy year; not only maintaining the hospice to the highest standards through the need for increased infection control management, additional cleaning and ongoing catering for staff and patients but also maintaining the security of our trading company shop sites.

The key focus for this department in the previous year was to establish efficiency and value for money. Even with additional demands placed on the team members, expenditure was still managed effectively despite the requirement to purchase machines to help support infection control. As in previous years, future budgets will take into account upcoming upgrade and or replacement costs for equipment and the estate. With the closure of the Bridge Street shop and non-renewal of the lease, the Estates team were able to carry out work to the building to minimise the cost of handing the premises back to the owner.



Preparing our shops for reopening.

Despite the inability to host any garden-related events, the hospice was still able to welcome the Japanese Garden Society to help maintain our beautiful gardens and we once again received an award from the Royal Horticultural Society's North West in Bloom competition. Our staff and volunteers are to be congratulated in managing the necessary maintenance and making improvements during a very challenging year; a testament to their hard work and commitment.

The Digital and Technology sub-group were also instrumental in developing our IT provision. Following receipt of a grant from St Helens CCG, the impact of reliance on an out-dated operating system (Windows 7) was removed with an upgrade of old hardware and our current software to Windows 10. The support of this group in achieving this major piece of work was key to ensuring we made these necessary upgrades prior to the deadline of January 2021. Not only do we have a more efficient IT system, with the support for the group we have equipped staff with the option for more flexible access to Willowbrook IT systems.

Conclusion

This last year was obviously unprecedented but Willowbrook rose to the challenge, alongside our Board of Trustees, staff, supporters and volunteers.

With the receipt of business grants via the government, NHS England administered by Hospice UK and our CCG partners, together with EMT implementing swift but difficult decisions, Willowbrook safeguarded its finances. Through implementing efficiencies, we ended the year in a more sustainable position with key plans for future developments.

Carrying on this work will see Willowbrook Hospice continue to develop its services and be a part of our community for many more years.

FINANCIAL REVIEW 2020 – 2021

The group shows a consolidated net increase in funds for the year of £1,565,161. This increase is largely as a result of the combination of emergency and sustainability funding received from NHS England in response to the Covid-19 pandemic as our retail shops were closed and we subsequently lost gross income from the trading company.

Income

Total incoming resources were £6,331,214 representing an increase of £687,301 compared to the previous year.

Donations and legacies also increased in this year from £1,206,729 up to £1,349,688 – an increase of £142,959. We are very grateful to the individuals in the community of St Helens and Knowsley for thinking of Willowbrook when writing their wills.

Our grants position was significantly different this financial year with a huge increase from £4,597 to a total of £286,885. This figure was skewed as a result of the generous IT upgrade grant received from St Helens CCG and the income received from the Government's Job Retention Scheme. Figures for 2021/22 are unlikely to include grant amounts of this size.

Income from charitable activities, the monies received from the Clinical Commissioning Groups (CCGs), rose slightly by £89,346 to £1,923,819. The overall increase is attributable to an increase in 'out of area' funding, funding for the occupational therapy service and additional financial support towards the costs of the hospice's specialist palliative consultant. CCG funding is provided annually to the Hospice by way of two signed Grant Agreements. In accordance with custom and practice, despite not having current signed grant agreements from St Helens and Knowsley Clinical Commissioning Groups, the Hospice continues to receive regular payments direct into its bank account for the special care that it provides on behalf of the CCGs. The CCGs have verbally indicated that there should be no material changes to the agreements.

As a direct impact of Covid-19, the income from other trading activities fell sharply overall to £1,718,962 from the previous year's total of £2,435,107. This significant drop was mainly owing to the forced closure of our shops and the cessation of fundraising activities.

Expenditure

Total expenditure in the year fell from £5,243,290 to £4,814,014, a decrease of £429,276 from the previous year. This can be explained by a reduction on both our charitable expenditure and the costs normally incurred in raising funds.

It should be noted that significant work was undertaken in the year to reduce expenditure across all areas of the Hospice and these costs continue to be closely monitored at the regular Trustee-led finance sub-group meetings.

Reserves Policy

The Trustees continue to review the Charity's needs to maintain reserves in line with guidance issued by the Charity Commission and this is supported by a Reserves Policy. The historical understanding that the vulnerable nature of the Charity's income, dependent on voluntary giving together with the needs of patients and their families for continuity in care provided by Willowbrook Hospice is under constant review. This, together with the obligations of the Hospice towards its employees, means that the Trustees feel it is prudent, where possible, in aiming to hold reserves of between 6 to 9 months of budgeted expenditure. Currently, unrestricted reserves have increased since 2019 and they are now within the range aimed for by the Trustees. An analysis of the cash reserves at 31 March 2021 reveals that the total reserves increased to £2,827,505 from £1,278,286. This figure is equivalent to approximately 7 months of running costs for the hospice, an increase from 4.5 months of running costs held at the end of 2019/20.

As part of the current policy on reserves, where the reserves could exceed nine months, the Trustees are actively encouraging the Executive Management Team to identify and spend money on projects which benefit the objectives of the Hospice. As Willowbrook enters its 25th year, there are key building works to be undertaken to maintain the buildings and to provide improvements to enhance our patients' experience. Excess reserves would be directed to support these initiatives when the long-term sustainability of the hospice has been first reviewed and established.

However, the key workplan action of implementing a 5-year Finance Strategy, to be presented to the Board in early 2022, will also continue the work to safeguard our reserves thus maintaining long-term stability for Willowbrook.

Investment powers and policy

Under the Memorandum and Article of Association, the Charity has the power to invest in any way the Trustees wish.

The Trustees have considered the most appropriate policy for the investment of surplus funds and have decided on the following approach:

1. Ensuring adequate short-term funds (< 1 year) are always available so as to enable the Hospice to meet its financial obligations to its employees and creditors. A minimum balance of £100,000 should be maintained at all times;
2. Investing in medium term funds (1-5 years). These investments are primarily for regular income and for capital growth over the five year period and would typically be represented by good quality bonds. No more than 75% of total funds will be invested in medium term investments;
3. Investing in long term funds (> 5 years). These investments are for capital growth over the long term and would typically be represented by equities. No more than 25% of total funds will be invested in long term investments; however, in the exceptional circumstances of a sudden windfall receipt or market performance, this percentage may be exceeded. Any such exception will be reviewed at each Board Meeting.

Trustees' responsibilities in relation to the financial statements

The Trustees (who are also the directors of Willowbrook 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity 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 sound judgments and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity 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 charity and to enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees 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.

Statement as to Disclosure of Information to Auditors

In so far as the Trustees are aware – there is no relevant audit information of which the charity'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.

Covid-19

As reported elsewhere in this annual report, much of the year 2020/21 was impacted by the Covid-19 pandemic. One week from the end of the previous financial year, Willowbrook Hospice followed the UK Government requirement to halt aspects of our work as a consequence of the global Covid-19 pandemic. The annual report of 2019/20 reported on the steps initially taken to safeguard the finances and future of Willowbrook as a consequence of the key income generating divisions being closed and the majority of income-generating and other staff furloughed as we ceased face-to-face services. The Government Job Retention Scheme was accessed and expenditure reduced where possible. An on-line financial appeal was launched and funds available from HM Treasury via Hospice UK accessed together with applications for any additional financial support completed. A recovery plan was developed that set out three different scenarios: Best Case, Most Likely and Worst Case and progress against this was monitored closely by the Trustee-led Finance Sub-group. In addition, the Auditors required sufficient evidence that would enable a judgment to be made for Willowbrook that it remained a 'Going Concern'. Adaptations were made to the recovery plan as the year progressed and as lockdown restrictions were lifted.

Adjustments to the provision of our services also meant that we could maintain these for our patients whilst our income generating activities also restarted.

The mitigations and assumptions made to support our recovery plan included:

- Ongoing support from the Government;
- Closure of shops that were no longer viable.
- TUPE of the driver team from the Trading Company to an outsource delivery/collection company
- Trading Company staff restructure
- Small Business Grant – £180k received from both our Local Authorities in lieu of the significant reduction in shop income since reopening
- Fundraising activity income to be NIL for 50% of the year – no events from April to August and limited opportunity for future events due to ensuring the provision of events in line with health and safety requirements.
- Reduced donation income throughout 2020/21 following necessary reductions in inpatient numbers
- Potential reduction in working hours of clinical staff if the Hospice is not operating at full
- Capacity
- Cleaning contract brought in-house for The Living Well once it was reopened as a cost-saving action.
- Review of essential expenditure including workforce vacancies
- Covid-19 costs refunded by CCGs.
- Workforce reviews as required
- **Overall, the ‘Most Likely’ outcome for 2020/21 was calculated as a deficit of £256,255**

Therefore, the Trustees are pleased to report that Willowbrook closed the year 2020/21 in significantly better financial shape than anticipated.

The Report of the Trustees, incorporating a Strategic Report was approved by the Trustees as the Company’s directors on 29th November 2021 and signed on their behalf by:

D A W Owen
(Secretary)

AUDITED ACCOUNTS

WILLOWBROOK HOSPICE (LIMITED BY GUARANTEE) INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILLOWBROOK HOSPICE

Opinion

We have audited the financial statements of Willowbrook Hospice (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2021 which comprise the Consolidated Statement of Financial Activities, the Balance Sheets, 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 group's and parent 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 group 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 those 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 doubt on the group's and parent 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 Trustee's 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 there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion 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 group and parent 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 group's and parent 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 parent 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. However, the primary responsibility for the prevention and detection of fraud rests both with those charged with governance of the entity and management.

Our approach was as follows:-

- Discussions with management and those involved in the financial reporting process including consideration of known or suspected instances of non-compliance with laws and regulations central to the group's and parent charitable company's ability to operate, and fraud;
- Evaluation and testing of the operational effectiveness of management's controls designed to prevent and detect irregularities; and

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILLOWBROOK HOSPICE

continued

- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or of significant monetary amounts; and
- Review of the rationale for the calculation of key accounting estimates in the financial statements and testing of the accuracy of these calculations.

There are inherent limitations in the audit procedures described above. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

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 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 parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Andrew McMinnis ACA FCCA (Senior Statutory Auditor)

For and on behalf of Livesey Spottiswood

Chartered Accountants & Statutory Auditors

17 George Street

St Helens

Merseyside

WA10 1DB

Date:

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted Funds £	Restricted Funds £	2021 Total £	2020 Total £
Income and endowments from:					
Donations and legacies	2	1,241,688	108,000	1,349,688	1,206,729
Charitable activities	3	1,539,666	384,153	1,923,819	1,834,473
Other trading activities	4	1,684,034	34,928	1,718,962	2,435,107
Investments	5	26,691	–	26,691	27,791
Other income	6	42,289	1,269,765	1,312,054	139,813
Total income		<u>4,534,368</u>	<u>1,796,846</u>	<u>6,331,214</u>	<u>5,643,913</u>
Expenditure on:					
Raising funds	7	1,301,629	–	1,301,629	1,630,563
Charitable activities	9	3,048,465	463,920	3,512,385	3,612,727
Total expenditure		<u>4,350,094</u>	<u>463,920</u>	<u>4,814,014</u>	<u>5,243,290</u>
Net income from operational activities for the year		184,274	1,332,926	1,517,200	400,623
Net (losses)/gains on investments		47,961	–	47,961	(63,716)
Net income for the year		232,235	1,332,926	1,565,161	336,907
Transfer between funds		1,347,741	1,347,741	–	–
Net movement in funds		1,579,976	(14,815)	1,565,161	336,907
Reconciliation of funds					
Total funds brought forward at 1 April 2020		<u>3,448,172</u>	<u>2,457,930</u>	<u>5,906,102</u>	<u>5,569,195</u>
Total funds carried forward at 31 March 2021		<u>5,028,148</u>	<u>2,443,115</u>	<u>7,471,263</u>	<u>5,906,102</u>

The consolidated statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 28 to 45 form part of these accounts.

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2021

Company number: 2808633

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Investments	15		644,981		597,020
Tangible fixed assets	16		4,374,999		4,543,200
			<u>5,019,980</u>		<u>5,140,220</u>
Current assets					
Stock	17	8,288		2,497	
Debtors	18	309,724		349,273	
Cash at bank and in hand		2,827,505		1,278,286	
		<u>3,145,517</u>		<u>1,630,056</u>	
Current liabilities					
Creditors: amounts falling due within one year	19	<u>(478,720)</u>		<u>(648,287)</u>	
Net current assets			<u>2,666,797</u>		<u>981,769</u>
Total assets less current liabilities			7,686,777		6,121,989
Creditors:					
amounts falling due after more than one year	20		<u>(215,514)</u>		<u>(215,887)</u>
Total net assets			<u>7,471,263</u>		<u>5,906,102</u>
The funds of the charity:					
Unrestricted funds	23		3,016,488		1,273,887
Unrestricted funds held in tangible fixed assets	23		1,989,652		2,156,277
Restricted funds	24		2,443,115		2,457,930
Non-charitable trading funds	23		22,008		18,008
Total funds			<u>7,471,263</u>		<u>5,906,102</u>

The accounts were approved by the Trustees and signed on their behalf on 29/11/21 by:-

TRUSTEE **Print Name**

TRUSTEE **Print Name**

The notes on pages 28 to 45 form part of these accounts.

CHARITY BALANCE SHEET AS AT 31 MARCH 2021

Company number: 2808633

	Notes	2021		2020	
		£	£	£	£
Fixed assets					
Fixed asset investments	15		644,987		597,026
Tangible fixed assets	16		4,364,004		4,513,474
			<u>5,008,991</u>		<u>5,110,500</u>
Current assets					
Debtors	18	268,861		288,695	
Cash at bank and in hand		<u>2,815,223</u>		<u>1,236,174</u>	
		<u>3,084,084</u>		<u>1,524,869</u>	
Current liabilities					
Creditors: amounts falling due within one year	19	<u>(428,306)</u>		<u>(531,388)</u>	
Net current assets			<u>2,655,778</u>		<u>993,481</u>
Total assets less current liabilities			7,664,769		6,103,981
Creditors:					
amounts falling due after more than one year	20		<u>(215,514)</u>		<u>(215,887)</u>
Total net assets			<u>7,449,255</u>		<u>5,888,094</u>
The funds of the charity:					
Unrestricted funds	23		3,016,488		1,273,887
Unrestricted funds held in tangible fixed assets	23		1,989,652		2,156,277
Restricted funds	24		<u>2,443,115</u>		<u>2,457,930</u>
			<u>7,449,255</u>		<u>5,888,094</u>

Approved by the Trustees and signed on their behalf on 29/11/21 by:-

TRUSTEE **Print Name**

TRUSTEE **Print Name**

The notes on pages 28 to 45 form part of these accounts.

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2021

	Note	2021		2020	
		£	£	£	£
Cash flow from operating activities					
Cash generated from operations	1	1,548,074		779,683	
Interest paid		<u>(5,798)</u>		<u>(7,008)</u>	
Net cash provided by operating activities			1,542,276		772,675
Cash flows from investing activities:					
Purchase of tangible fixed assets		(24,255)		(47,039)	
Sale of tangible fixed assets		4,507		1,250	
Charibond and Charifund income		20,478		23,947	
Interest received		<u>6,213</u>		<u>3,844</u>	
Net cash used in investing activities			6,943		(17,998)
Cash flows from financing activities:					
Loan repayments in the year		<u>—</u>		<u>(14,997)</u>	
Net cash used in financing activities			<u>—</u>		<u>(14,997)</u>
Change in cash and cash equivalents in the reporting period			1,549,219		739,680
Cash and cash equivalents at 1 April 2020			<u>1,278,286</u>		<u>538,606</u>
Cash and cash equivalents at 31 March 2021			<u>2,827,505</u>		<u>1,278,286</u>
I Reconciliation of net income to net cash flow from operating activities					
			2021		2020
			£		£
Net income for the reporting period (as per the statement of financial activities)			1,517,200		400,623
Adjustments for:					
Depreciation charges			184,437		208,005
Loss/(Profit) on sale of tangible fixed assets			3,512		(1,250)
Investment income			(26,691)		(27,791)
Interest paid			6,125		7,008
(Increase)/Decrease in stocks			(5,791)		6,651
Decrease/(Increase) in debtors			39,549		(42,096)
(Decrease)/Increase in creditors			<u>(170,267)</u>		<u>228,533</u>
Net cash provided by operating activities			<u>1,548,074</u>		<u>779,683</u>

I Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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 issued in October 2019 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The hospice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s). The financial statements are prepared in sterling which is the functional currency of the charity.

Legal status of the charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

Significant judgements and key sources of estimation uncertainty

The most significant areas of judgement and key assumptions that affect items in the accounts are in relation to estimating depreciation and support costs.

Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiary Willowbrook Hospice Trading Company Ltd. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Funds

Funds held by the charity are either:

- Unrestricted general funds – these are funds, which can be used in accordance with the charitable objects at the discretion of the Trustees.
- Restricted funds – these are funds that 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. The aim and use of each material designated and restricted fund is set out in the notes to the financial statements.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and gifts

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, grant or similar income and any conditions for receipt are met,
- the Trustees are reasonably certain they will receive it; and
- the Trustees are reasonably certain that the value can be reliably measured

Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income within debtors.

Income from NHS contracts, government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank.

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place.

Donated goods and services

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated fixed assets are similarly taken to income at the value to the charity with the item being capitalised in fixed assets.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. It is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Costs of raising funds comprises fundraising costs incurred in seeking donations, grants and legacies; costs of fundraising activities including the costs of goods sold, shop costs, commercial trading and their associated support costs. Fundraising costs do not include the costs of disseminating information in support of the charitable activities.

Expenditure on charitable activities includes the costs of providing specialist palliative care and support, community services, research and other educational activities undertaken to further the purposes of the charity and their associated support costs. Irrecoverable VAT is charged as a separate cost within expenditure on charitable activities.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance and office costs.

Support costs are allocated to each of the activities on one of the following basis: either floor space, staff time or staff headcount depending on the nature of the support costs, to best allocate the costs to each attributable heading.

Costs are allocated between direct charitable and other expenditure according to the nature of the cost. Where items involve more than one category, they are apportioned between the categories according to the nature of the cost.

Leased assets

Rentals payable under operated leases are charged against profits on a straight line basis over the periods of the leases. Assets acquired under finance leases and hire purchase contracts are capitalised as tangible fixed assets and are depreciated in accordance with the accounting policy on depreciation. The related obligations net of finance costs allocated to future periods, are included in creditors. Finance costs are charged as an expense on a straight line basis over the periods of the contracts.

Volunteers

The value of the services provided by volunteers is not incorporated into these financial statements. Further details of their contribution is provided in the Report of the Trustees.

Fixed assets

Fixed assets are capitalised at cost, where acquired or management's approximate valuation of cost where donated. Items with a value of less than £500 are not capitalised.

Depreciation

Depreciation is provided to write off the cost or revalued amount, less an estimated residual value, of all fixed assets evenly over their expected economic useful lives on a straight line basis as follows:-

Buildings	50 yrs	Straight Line
Furniture and Equipment	5-7 yrs	Straight Line
Computer Equipment	2-4 yrs	Straight Line
Motor Vehicles	4 yrs	Straight Line

The need for any impairment of a fixed asset write-down is considered if there is concern over the carrying value of an asset and is assessed by comparing that carrying value against the value in use or realisable value of the asset when appropriate.

Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

Stock

Stock of retail goods is included at the lower of cost or net realisable value on a first in first out basis. Donated items of stock for resale or distribution are not included in the financial statements until they are sold or distributed because the Trustees consider it impractical to be able to assess the amount of donated stocks as there are no systems in place which record those items until they are sold and undertaking a stock take would incur undue cost for the charity which far outweighs the benefits.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Income from trading subsidiary

Turnover of the subsidiary is the total amount receivable by the company for goods and services provided, excluding VAT plus lottery income.

Lottery income is accounted for in respect of those draws that have taken place in the year. Trading Income is recognised at point of sale for both donated and purchased goods.

Realised and unrealised gains/(losses) on investments

All realised and unrealised gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investment are calculated as the difference between the sales proceeds and the original cost of the investment. Unrealised gains and losses are calculated as the difference between market value at the end of year and opening market values.

Pension costs

Willowbrook Hospice contributes to defined benefit contribution scheme on behalf of certain former National Health Service employees. These contributions are fixed by reference to quinquennial valuations by the Government Actuary. The company also operates a defined contribution pension scheme for other employees. Contributions payable for the year for both schemes are charged in the Statement of Financial Activities.

Going Concern

Like many charities, the Hospice is heavily reliant on voluntary income and income generated by its charity shops. As a result of the Covid-19 pandemic mitigation measures introduced in March 2020, all shops were closed for a large proportion of the 2020/21 year and fundraising activities were heavily impacted, meaning a significant loss in fundraising revenue.

With financial assistance in the form of government grants and support from NHS England, the Hospice has remained open during these difficult times.

The Trustees have prepared detailed forecasts and have a reasonable expectation that the charity has adequate resources to continue in operational existence for a minimum of 12 months from the date the accounts have been agreed. For this reason, they continue to adopt the going concern basis in preparing the accounts.

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
2 Donations and legacies				
Donations				
General donations	307,815	–	307,815	123,668
Donated from fundraising events	236,851	–	236,851	216,760
In memoriam	113,182	–	113,182	134,361
Charitable trusts	86,700	–	86,700	102,140
Donations in respect of refurbishment	–	–	–	41,729
Covid-19 Appeal	189,972	–	189,972	–
	<u>934,520</u>	<u>–</u>	<u>934,520</u>	<u>618,658</u>

All donations in the previous year relate to unrestricted funds.

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Legacies				
Legacies	<u>128,283</u>	<u>–</u>	<u>128,283</u>	<u>583,474</u>

All legacies in the previous year relate to unrestricted funds.

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
Grants				
Ardonagh Community Trust Grant	–	–	–	4,597
St Helens CCG IT Grant	–	108,000	108,000	–
Job Retention Scheme	178,885	–	178,885	–
	<u>178,885</u>	<u>108,000</u>	<u>286,885</u>	<u>4,597</u>

All grants in the previous year relate to restricted funds.

Total donations and legacies	<u>1,241,688</u>	<u>108,000</u>	<u>1,349,688</u>	<u>1,206,729</u>
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NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
3 Income from charitable activities				
Government Funding:				
Hospice services	1,440,436	–	1,440,436	1,523,336
Out of area CCG funding	99,230	–	99,230	80,417
Pharmacy costs	–	117,638	117,638	155,324
24 Hour helpline	–	40,000	40,000	43,333
NHS Pensions	–	26,615	26,615	25,938
Clinical Leadership	–	7,900	7,900	6,125
Whiston Consultants salary funding	–	153,000	153,000	–
Occupational Therapist funding	–	39,000	39,000	–
	<u>1,539,666</u>	<u>384,153</u>	<u>1,923,819</u>	<u>1,834,473</u>

The income from charitable activities last year was £1,834,473 of which £1,603,753 was unrestricted and £230,720 restricted.

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
4 Income from other trading activities				
Income from trading subsidiary (note 8)	1,578,225	–	1,578,225	2,209,832
Events organised by the hospice	93,183	–	93,183	162,880
Training programmes	–	34,928	34,928	42,934
Room hire	12,626	–	12,626	12,318
Car Raffle	–	–	–	7,143
	<u>1,684,034</u>	<u>34,928</u>	<u>1,718,962</u>	<u>2,435,107</u>

The income from other trading activities last year was £2,435,107 of which £2,392,443 was unrestricted and £42,664 restricted.

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
5 Investment income				
Charibond and Charifund income	20,478	–	20,478	23,947
Interest on cash held at bank	6,213	–	6,213	3,844
	<u>26,691</u>	<u>–</u>	<u>26,691</u>	<u>27,791</u>

All investment income in the previous year relates to unrestricted funds.

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
6 Other income				
Catering income	12,491	–	12,491	104,513
NHS England Covid-19 funding	–	1,269,765	1,269,765	–
Other income	28,693	–	28,693	21,618
Room hire	1,105	–	1,105	13,682
	<u>42,289</u>	<u>1,269,765</u>	<u>1,312,054</u>	<u>139,813</u>

See page 34 for note relevant to Other income.

6 Other income *from page 33*

NHS England 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.

All other income in the previous year relates to unrestricted funds.

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
7 Expenditure on raising funds				
Fundraising salaries	184,116	–	184,116	191,882
Other direct fundraising costs	17,553	–	17,553	56,871
Rent and rates	3,103	–	3,103	3,170
Support costs (note 10)	22,113	–	22,113	27,870
Fundraising trading:				
Cost of goods sold and other costs (note 8)	1,074,744	–	1,074,744	1,350,770
	<u>1,301,629</u>	<u>–</u>	<u>1,301,629</u>	<u>1,630,563</u>

All expenditure in relation to raising funds in the previous year relates to unrestricted funds.

8 Fundraising trading: cost of goods sold and other costs

In accordance with its Memorandum and Articles of Association, the trading subsidiary pays to the registered charity, whether by way of Gift Aid or otherwise, such sums as after due provision for the financial requirements of the business, shall absorb or extinguish profits which otherwise would be available for distribution. A summary of its trading results is shown below:-

	2021 £	2020 £
Turnover		
Sale of goods	417,879	1,455,491
Lottery income	649,695	747,146
Job retention scheme	233,732	7,195
Covid-19 government grants	276,919	–
	<u>1,578,225</u>	<u>2,209,832</u>
Cost of sales and administrative expenses	<u>(1,074,744)</u>	<u>(1,350,770)</u>
Profit for the year	<u>503,481</u>	<u>859,062</u>
Gift Aid donations to parent charity	<u>499,481</u>	<u>855,833</u>
The assets and liabilities of the subsidiary were:-		
Fixed assets	10,995	29,726
Current assets	139,041	118,723
Creditors: amounts falling due within one year	<u>(128,022)</u>	<u>(130,435)</u>
Total net assets	<u>22,014</u>	<u>18,014</u>
Aggregate share capital and reserves	<u>22,014</u>	<u>18,014</u>

	Unrestricted £	Restricted £	2021 Total £	2020 Total £
9 Expenditure on charitable activities				
Medical and nursing salaries	1,522,223	160,366	1,682,589	1,691,449
Occupational therapist	–	38,275	38,275	–
Agency nursing costs	–	–	–	23,023
Uniforms	648	–	648	1,952
Nursing supplies	39,940	117,430	157,370	164,027
Advanced care planning	44,844	1,050	45,894	57,140
Catering salaries	160,337	–	160,337	167,936
Other catering costs	43,850	–	43,850	83,469
Cleaning and maintenance salaries	195,618	–	195,618	170,514
Other cleaning costs	32,115	–	32,115	41,830
Repairs, renewals and maintenance	96,192	60	96,252	94,183
Training and recruitment	7,323	5,843	13,166	155,545
Insurance	18,113	–	18,113	14,745
Travel costs	3,829	–	3,829	5,844
Equipment hire	17,861	–	17,861	19,528
Heat, light and water	90,486	–	90,486	95,343
Printing, postage and stationery	10,038	–	10,038	16,256
IT and computer maintenance	14,012	25,786	39,798	21,711
Security	68,982	–	68,982	61,145
Helpline	–	25,034	25,034	22,963
Volunteer drivers and taxis	399	–	399	7,873
Irrecoverable VAT	16,121	–	16,121	(11,017)
Depreciation - leasehold buildings	64,040	52,698	116,738	115,932
- fixtures and fittings	19,707	8,763	28,470	28,391
Support costs (note 10)	581,787	28,615	610,402	562,945
	<u>3,048,465</u>	<u>463,920</u>	<u>3,512,385</u>	<u>3,612,727</u>

Of the total expenditure in the previous year of £3,612,727, a total of £3,191,256 was unrestricted and £421,471 restricted.

	Charitable Activities £	Fundraising Activities £	2021 Total £	2020 Total £
10 Support costs				
Management and administrative salaries	416,685	22,113	438,798	427,608
Redundancy costs	36,539	–	36,539	–
Printing, postage and stationery	15,057	–	15,057	24,384
IT and computer maintenance	59,696	–	59,696	32,567
Telephone and fax	10,700	–	10,700	11,260
Miscellaneous expenses	27,308	–	27,308	27,423
Depreciation – fixtures & fittings, computer equipment and motor vehicles	25,550	–	25,550	47,117
Loss on disposal of assets	2,022	–	2,022	–
Audit and accountancy fees	6,000	–	6,000	5,120
Professional fees	4,720	–	4,720	8,328
Bank loan interest	6,125	–	6,125	7,008
	<u>610,402</u>	<u>22,113</u>	<u>632,515</u>	<u>590,815</u>

Support costs have been allocated to activities on the most appropriate basis. Management and administrative salaries have been allocated by proportion of time spent on the activity.

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
11 Staff costs				
Wages and salaries	2,677,044	2,865,845	2,176,002	2,307,319
Employers NI	215,470	213,917	190,952	180,633
Pensions	190,080	184,155	168,657	161,437
	<u>3,082,594</u>	<u>3,263,917</u>	<u>2,535,611</u>	<u>2,649,389</u>

The average number of employees of the charity analysed by function was:-

	Group 2021	Group 2020	Charity 2021	Charity 2020
Direct charitable	52	52	52	52
Management and administration	17	20	13	13
Fundraising and publicity	20	30	4	7
	<u>89</u>	<u>102</u>	<u>69</u>	<u>72</u>

11 Staff costs (cont)

Numbers of employees who received remuneration in excess of £60,000 are listed below:-

	Group 2021	Group 2020	Charity 2021	Charity 2020
	£	£	£	£
£60,000 – £70,000	2	1	2	1
£70,000 – £80,000	1	1	1	1

Indemnity insurance for the Trustees is covered at a premium of £336 (2020 – £1,587).

None of the Trustees received any emoluments or expenses during the current or previous years.

The total remuneration paid in respect of the group’s key management personnel was £276,693 (2020 - £267,778).

12 Net income for the year before taxation

The net incoming resources for the year before taxation is stated after charging:

	2021	2020
	£	£
Depreciation of owned assets	184,437	208,005
Loss/(Profit) on sale of tangible fixed assets	3,512	(1,250)
Operating leases – land and buildings	177,630	189,823
Auditors’ remuneration	8,000	5,120
Auditors’ remuneration – non audit services	2,226	3,992

13 Taxation

No liability to UK corporation tax arose on trading activities either for the year ended 31 March 2021 or for the previous year.

	Group 2021	Group 2020	Charity 2021	Charity 2020
	£	£	£	£
14 Interest payable				
Bank loan interest	6,125	7,008	6,125	7,008

15 Fixed asset investments

a) Fixed asset investments

Group

	M & G Charibond Fixed Interest Fund £	M & G Charifund Equities Investment Fund £	Total £
Market value at 1 April 2020	376,783	220,237	597,020
Net unrealised investment gain/(loss)	(417)	48,378	47,961
Market value as at 31 March 2021	<u>376,366</u>	<u>268,615</u>	<u>644,981</u>
Historical cost at 31 March 2021	<u>393,645</u>	<u>262,319</u>	<u>655,964</u>

Charity

As above			644,981
Investment in subsidiary company			6
			<u>644,987</u>

16 Tangible fixed assets

	Long Leasehold Land & Buildings £	Fixtures Fittings & Equipment £	Computer Equipment £	Motor Vehicles £	Total £
Group Cost					
At 1 April 2020	5,832,813	660,306	247,935	57,994	6,799,048
Additions	3,517	20,738	–	–	24,255
Disposals	–	(83,356)	(26,142)	(23,695)	(133,193)
At 31 March 2021	<u>5,836,330</u>	<u>597,688</u>	<u>221,793</u>	<u>34,299</u>	<u>6,690,110</u>
Depreciation					
At 1 April 2020	1,481,538	490,717	245,801	37,792	2,255,848
Charge for the year	116,738	56,339	2,134	9,226	184,437
Elimination on disposal	–	(80,389)	(26,142)	(18,643)	(125,174)
At 31 March 2021	<u>1,598,276</u>	<u>466,667</u>	<u>221,793</u>	<u>28,375</u>	<u>2,315,111</u>
Net book value					
At 31 March 2021	<u>4,238,054</u>	<u>131,021</u>	<u>–</u>	<u>5,924</u>	<u>4,374,999</u>
At 31 March 2020	<u>4,351,275</u>	<u>169,589</u>	<u>2,134</u>	<u>20,202</u>	<u>4,543,200</u>
Charity Cost					
At 1 April 2020	5,832,813	553,283	236,394	11,200	6,633,690
Additions	3,517	20,738	–	–	24,255
Disposals	–	(81,008)	(19,808)	–	(100,816)
At 31 March 2021	<u>5,836,330</u>	<u>493,013</u>	<u>216,586</u>	<u>11,200</u>	<u>6,557,129</u>
Depreciation					
At 1 April 2020	1,481,538	397,917	234,637	6,124	2,120,216
Charge for the year	116,738	50,024	1,757	2,239	170,758
Elimination on disposal	–	(78,041)	(19,808)	–	(97,849)
At 31 March 2021	<u>1,598,276</u>	<u>369,900</u>	<u>216,586</u>	<u>8,363</u>	<u>2,193,125</u>
Net book value					
At 31 March 2021	<u>4,238,054</u>	<u>123,113</u>	<u>–</u>	<u>2,837</u>	<u>4,364,004</u>
At 31 March 2020	<u>4,351,275</u>	<u>155,366</u>	<u>1,757</u>	<u>5,076</u>	<u>4,513,474</u>

All fixed assets are used in direct furtherance of the charity's objects.

NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
17 Stocks				
Stocks	8,288	2,497	–	–

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
18 Debtors				
VAT	30,497	24,460	19,642	16,984
Amounts due from subsidiary company	–	–	–	13,536
Other debtors	200,077	221,789	197,227	211,625
Prepayments & accrued income	79,150	103,024	51,992	46,550
	<u>309,724</u>	<u>349,273</u>	<u>268,861</u>	<u>288,695</u>

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
19 Creditors:				
amounts falling due within one year				
Trade creditors	176,227	273,007	140,113	235,864
Social security and other taxation	43,331	52,054	41,233	43,519
Amounts due to subsidiary company	–	–	77,608	–
Other creditors and accruals	242,162	306,926	152,352	235,705
Bank loans (note 21)	17,000	16,300	17,000	16,300
	<u>478,720</u>	<u>648,287</u>	<u>428,306</u>	<u>531,388</u>

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
20 Creditors:				
amounts falling due after more than one year				
Bank loans (note 21)	215,514	215,887	215,514	215,887
	<u>215,514</u>	<u>215,887</u>	<u>215,514</u>	<u>215,887</u>

21 Loans

An analysis of the maturity of loans is given below:

	Group 2021	Group 2020	Charity 2021	Charity 2020
	£	£	£	£
Amounts falling due within one year or on demand:				
Bank loans	17,000	16,300	17,000	16,300
Amounts falling due between one and two years:				
Bank loans	17,300	16,700	17,300	16,700
Amounts falling due between two and five years:				
Bank loans	54,400	52,200	54,400	52,200
Amounts falling due in more than five years:				
Repayable by instalments:				
Bank loans	143,814	146,987	143,814	146,987

The bank loans are being repaid in instalments of £1,354 and £477 per month respectively.

Interest on the loans is 2.16% and 2.25% over bank base rate respectively.

The bank loans were repaid in full after the year end.

22 Secured debts

The following secured debts are included within creditors:

	Group 2021	Group 2020	Charity 2021	Charity 2020
	£	£	£	£
Bank loans	232,514	232,187	232,514	232,187

The bank loans are secured by a first legal charge over Alexandra House (now known as “The Living Well”), Borough Road, St Helens, Merseyside.

23 Unrestricted funds

	Unrestricted Funds Held in Tangible Fixed Assets £	General Fund £	Non Charitable Trading Funds £	Total £
Balance at 1 April 2020	2,156,277	1,273,887	18,008	3,448,172
Movement in funds in the year	(166,625)	1,742,601	4,000	1,579,976
Balance at 31 March 2021	<u>1,989,652</u>	<u>3,016,488</u>	<u>22,008</u>	<u>5,028,148</u>

24 Restricted funds

	Movement in Resources			
	Balance at 1.4.20	Incoming Resources	Expenditure & Transfers	Balance at 31.3.21
	£	£	£	£
SIFT –				
Medical student training	–	34,928	(34,928)	–
Merseyside & Cheshire Cancer Network –				
Funding for education and training	43,787	–	(6,893)	36,894
Big Lottery Fund				
Funding for kitchen equipment	2,746	–	(1,427)	1,319
Funding for children’s playground	60	–	(60)	–
St Helens & Knowsley CCG’s –				
Funding for pharmacy costs	–	117,638	(117,638)	–
Funding towards NHS Pension Scheme	–	26,615	(26,615)	–
Funding for Helpline	–	40,000	(40,000)	–
“The Living Well” Project				
Funding from Social Investment Business	437,000	–	(9,500)	427,500
Funding from Medicash	4,600	–	(100)	4,500
Bladeless fans	1,600	–	–	1,600
St Helens CCG				
Funding towards The Living Well IT equipment	20,224	–	(2,830)	17,394
Annexe Fund –				
Funding towards building of annex	607,429	–	(15,379)	592,050
Help the Hospices				
Room to Care	688,050	–	(15,290)	672,760
Day Therapy Unit Fund –				
Funding towards building of day therapy unit	581,458	–	(11,629)	569,829
Community Foundations				
Funding for car park lighting	1,544	–	(37)	1,507
Ravensdale Trust				
Funding for kitchen equipment	20,791	–	(6,301)	14,490
Groundworks at Living Well	2,812	–	(49)	2,763
St James Place				
Funding for rehab suite	10,088	–	(1,160)	8,928
Refurbishment Fund				
Funding towards Hospice refurbishment	35,741	–	(588)	35,153
MOU Grant				
Funding for two medical assistants	–	7,900	(7,900)	–
St Helens CCG				
Funding for computer equipment	–	108,000	(51,572)	56,428
Funding for Consultant	–	153,000	(153,000)	–
Funding for Occupational Therapist	–	39,000	(39,000)	–
NHS England				
Covid-19 funding	–	1,269,765	(1,269,765)	–
	<u>2,457,930</u>	<u>1,796,846</u>	<u>(1,811,661)</u>	<u>2,443,115</u>

NHS England 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.

25 Analysis of group net assets by fund

	Fixed Assets £	Current Assets £	Creditors Within One Year £	Creditors After One Year £	Total £
Restricted funds	2,385,347	57,768	–	–	2,443,115
Unrestricted funds held in					
Tangible fixed assets	1,989,652	–	–	–	1,989,652
Unrestricted general funds	644,981	3,087,749	(478,720)	(215,514)	3,038,496
	<u>5,019,980</u>	<u>3,145,517</u>	<u>(478,720)</u>	<u>(215,514)</u>	<u>7,471,263</u>

26 Pension costs

The charity contributes to defined benefit schemes providing benefits based on final pensionable pay on behalf of certain former National Health Service employees. The scheme is a multi-employer scheme as defined by FRS102, and it has not been possible to identify the charity's share of the underlying assets and liabilities. As a result all pension costs for the charity will be reported on a defined contribution basis. These contributions are fixed by reference to quinquennial valuations by the Government Actuary. The charge for the year amounted to £109,302 (2020 - £100,466). The contributions of the charity and employees are 14% (2020 – 14%) and 5% (2020 – 5%) of earnings respectively. The group also operates defined contribution pension schemes for certain other employees and the charge for the year was £79,164 (2020 - £83,689).

27 Subsidiary undertaking

Included in the group accounts are the accounts of Willowbrook Hospice Trading Company Limited, a company operating within the United Kingdom.

Willowbrook Hospice Trading Company Limited is controlled by the Trustees of the Charity by the shareholding and in accordance with its Memorandum and Articles of Association and the principal activity of the trading subsidiary is as detailed in the Trustees' Report.

28 Operating lease commitments

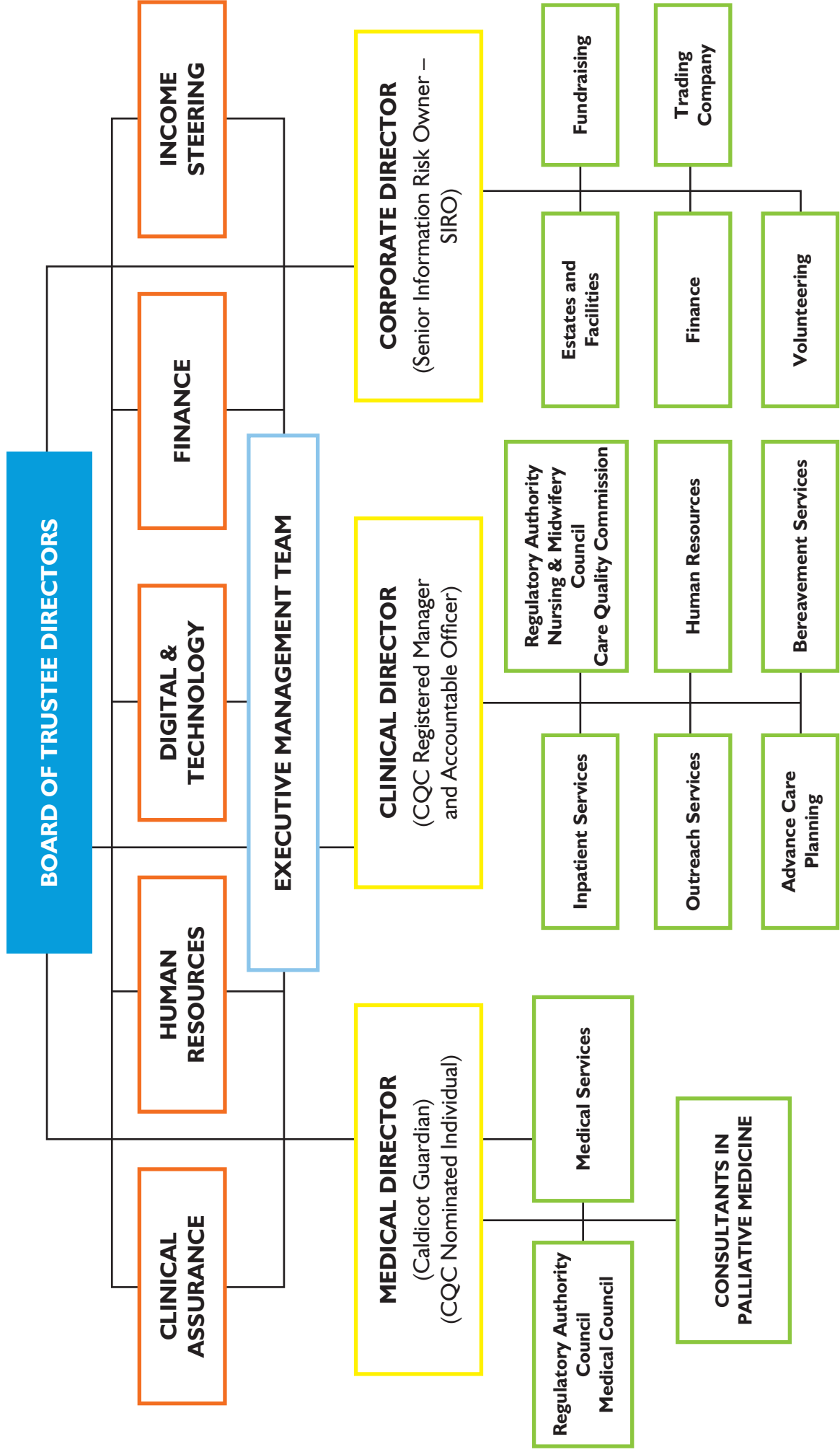
The total future minimum lease payments are as follows:-

	Group 2021 £	Group 2020 £	Charity 2021 £	Charity 2020 £
Land and buildings				
Operating leases which expire:				
Within one year	12,161	24,932	12,161	24,932
Between one and five years	107,721	160,267	107,721	160,267
	<u>119,882</u>	<u>185,199</u>	<u>119,882</u>	<u>185,199</u>
Other				
Operating leases which expire:				
Within one year	1,537	4,617	–	–
Between one and five years	12,394	9,992	11,484	9,992
	<u>13,931</u>	<u>14,609</u>	<u>11,484</u>	<u>9,992</u>

29 Related party disclosures

During the year, the Charity paid £1,120 for goods from a company in which the Trustee, Mr S Fairhurst is a Director.

SEE PAGE 46 FOR APPENDIX – ORGANISATIONAL CHART





Registered Address:
Willowbrook Hospice, Portico Lane, Prescot, Merseyside L34 2QT
Tel: 0151 430 8736

www.willowbrook.org.uk

Willowbrook Hospice is a Company Limited by Guarantee, Registered in England. Registered No: 2808633. Registered Charity No. 1020240.
Registered Office: Portico Lane, Eccleston Park, Prescot, Merseyside L34 2QT