

Annual Report 2021/22

**The Best Care, Delivered with
Compassion for our Community**



Every Contact Counts

“Support, Fun, Warmth and Laughter”

(Patients)



REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees are pleased to present their strategic report and accounts of the charity for the year ended 31 March 2022. 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 1DR

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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 2022.

FROM OUR CHAIRMAN



After 12 months in the pandemic, we started this next financial year for Willowbrook with Covid-19 restrictions still in place and continuing to impact on our service delivery; our fundraising and retail income also remaining much reduced. Unable to meet face-to-face, our medical and clinical teams had already turned to virtual methods in supporting our patients but were by now, well practiced in managing the many telephone and video calls they made with patients each week. Our shops, though open, were still subjected to screens, mask wearing, and a limit on how many people could be in the shops at any one time. Gathering in groups to attend fundraising activities was not possible at all. Earlier in the previous year, we also had to make difficult decisions to reduce costs, ensuring long-term sustainability and survival for Willowbrook Hospice.

This was the backdrop to how Willowbrook Hospice started this financial year of 2021/2022.

However, as Spring 2021 turned into early Summer, restrictions were eased, and Willowbrook could increase its re-engagement in person with our community. The Board of Trustees agreed to the purchase of a marquee, sited at The Living Well, to enable some 'fresh air' fundraising activities to commence and our shops were able to trade more reliably as our community again rose to support the hospice. Through determined negotiation with our CCG partners, our Executive Management Team (EMT) had already achieved additional funding to improve our IT equipment and its systems, resulting in better connectivity. The success of implementing these funds meant that although visiting was still severely restricted, our outreach services and the medical teams were able to increase the effectiveness and regularity of contact with our patients to maintain their needed levels of care.

As had happened in 2020, the Government also stepped up their support for hospice care. Alongside this additional funding, the performance of our shops and the work of our fundraising departments with the support of our supporters and volunteers across the community all grew and improved. This support, together with the joint working of the Board of Trustees and the EMT, meant that Willowbrook ended the year in a very robust financial position as you will see from the annual accounts reported later in this document.

The Board of Trustees has since been able to make the decision to invest some of our reserves in much needed improvements to the hospice buildings; making repairs to our leaking roof and upgrading our older bedrooms to ensure that all our patients have the best care and levels of comfort that they deserve. We are also investing in the opportunity to extend our café at The Living Well and thus increase the income we can generate from this popular venue.

On a very sad note, I wish also to pay tribute to our former trustee, Melanie Simmonds. Mel joined the Board of Trustees in 2016 and brought with her vast experience from her successful finance career in the NHS. Mel was admitted to the hospice during 2021 but sadly died in the Autumn. Even at what was a very difficult time for her and her family, Willowbrook was high in her thoughts as Mel launched an appeal to help support our work. This raised in the region of £9,000 and as Mel requested, these funds will go towards the refurbishment plans for the hospice. Mel was instrumental in improving the governance of Willowbrook and the implementation of robust measures to ensure the long-term viability of the hospice. Everyone at Willowbrook is most grateful to Mel for her commitment to our cause and on their behalf, I send our best wishes to her family and friends.

As we entered the final quarter of 2021/22, with the threat of Covid-19 now at last receding, we looked to the future. Our intentions this next year are to ensure that our services remain at the very highest level of quality we can provide, complete the plans to improve our facilities and reconnect with our community through fundraising activities and within our shops. In July 2022, it will be our 25th Anniversary and in next year's Annual Report, I look forward to being able to tell you how we commemorated this incredible achievement and what we have also achieved through our work as the outstanding Willowbrook hospice across St Helens and Knowsley.

On behalf of the Board of Trustees and everyone at Willowbrook, thank you for your time and commitment to ensure Willowbrook's priority of providing outstanding care for the people in our communities remained, and remains, possible.

Please stay safe and well and my best wishes to you all.

Alan J Chick JP DL

Chairman of the Board of Trustees

A NOTE FROM OUR PATRON

As for many small charities, as Willowbrook entered its second year with Covid-19 restrictions still in place, the future remained very uncertain. However, as a Patron of the hospice, I am very pleased to see how well-supported the hospice has been by the members of its St Helens and Knowsley community.

The lifting of the final restrictions in the summer of 2021 meant that fundraising activities could restart in earnest and the shops begin trading once more as the country slowly returned to what we previously thought of as normal. This fantastic support, alongside the work of the staff and volunteer teams, enabled Willowbrook to end the year in a strong financial position.

The pandemic also taught all of us that we could work in a different way and it's good to see that the hospice was quick to embrace this with video and phone contact used extensively for those patients they were unable to see face to face.

The clear hope is that in the next year of 2022/2023, Willowbrook will build on these new techniques and continue to grow, delivering urgent care support services to more people, when and where they need them. Over the next 12 months, the hospice is investing in improving its facilities for patients to mark its 25th anniversary year and I look forward to reporting on the success of these developments in next year's report.

On behalf of everyone associated with Willowbrook, I wish to pass on my thanks to you for your support and to say that I'm proud to be involved with such an outstanding organisation.

Roger Johnson

Journalist and Broadcaster



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 Karen Beeby	Mr Kevin Gallimore
Mrs Sarah Carberry	Dame Elaine Inglesby-Burke
Mr Alan Chick (Chairman)	Ms Melanie Simmonds (resigned 28/11/2021)
Mr Ian Craig	Mr Ken Stringer
Mr Jon Dobson	Dr Michael G Van Dessel
Mr Steven Fairhurst	Cllr Mr Frank Walsh

TRUSTEE APPOINTMENT RECORD

Trustees

Trustee record of appointments and re-election	Date of initial appointment	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023	
Dr Karen Beeby	27/09/2007			R			R			R			R			R	
Sarah Carberry	26/09/2019	////////////////////										A			R		
Alan Chick (Chairman)	01/08/1998			R			R			R			R			Re (as Chair)	
Ian Craig	06/07/2021	////////////////////										A			R		
Jonathan Dobson	06/07/2021	////////////////////										A			R		
Kevin Gallimore	19/03/2015	////////////////////						A			R			R		R	
Stephen Fairhurst	06/07/2021	////////////////////										A					
Dame Elaine Inglesby-Burke	29/10/2009	A				R			R			R			R		
Melanie Simmonds	29/09/2016	////////////////////							A			R			Re		
Ken Stringer	02/11/1995			R			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 Re = Retired

In accordance with the Articles of Association, the trustees retire in rotation at the Annual General Meeting. 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	CLINICAL ASSURANCE GROUP	INCOME STEERING GROUP
<p>Melanie Simmonds <i>(Chair until 28/11/21)</i></p> <p>Ian Craig <i>(Chair from 01/12/21)</i></p> <p>Alan Chick</p> <p>Ken Stringer</p> <p>Karen Beeby</p> <p>In attendance:</p> <p>Chris Haywood <i>Clinical Director</i></p> <p>Dr Paula Powell <i>Medical Director</i></p> <p>Lesley Sephton <i>Finance Manager</i></p> <p>Alun Owen <i>Corporate Director</i></p>	<p>Jon Dobson <i>(Chair)</i></p> <p>Ken Stringer</p> <p>Alan Chick</p> <p>In attendance:</p> <p>Chris Haywood <i>Clinical Director</i></p> <p>Danielle Pfeiffer <i>HR Manager (until 31/12/21)</i></p> <p>Emma Creighton <i>HR Manager (from 01/01/22)</i></p> <p>Alun Owen <i>Corporate Director</i></p>	<p>Ian Craig <i>(Chair)</i></p> <p>Steven Fairhurst</p> <p>In attendance:</p> <p>Chris Haywood <i>Clinical Director</i></p> <p>Alun Owen <i>Corporate Director</i></p> <p>Andrew Appleton <i>Estates and Facilities Manager</i></p> <p>Kelly De Souza <i>Outreach Services Manager</i></p>	<p>Dr Michael Van Dessel <i>(Chair)</i></p> <p>Alan Chick</p> <p>Elaine Inglesby-Burke</p> <p>Dr Karen Beeby</p> <p>Sarah Carberry</p> <p>In attendance:</p> <p>Dr Paula Powell <i>Medical Director</i></p> <p>Chris Haywood <i>Clinical Director</i></p> <p>Margaret McConaghy <i>Inpatient Services Manager</i></p> <p>Kelly De Souza <i>Outreach Services Manager</i></p>	<p>Frank Walsh <i>(Chair)</i></p> <p>Alan Chick</p> <p>Steven Fairhurst</p> <p>In attendance:</p> <p>Dr Paula Powell <i>Medical Director</i></p> <p>Alun Owen <i>Corporate Director</i></p> <p>Stephen Carroll <i>Corporate Business Manager</i></p> <p>Jane Brown <i>(advisor)</i></p> <p>Wendy Spencer <i>(advisor)</i></p>

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.

The Board reached a renewed agreement for any trustee with effect from 2017 AGM onwards – after three consecutive terms (totalling nine 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 bi-monthly (monthly during part of 2021/22) to manage the charity’s affairs, 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 of Trustees.

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:

- Provide free, specialist palliative care to patients through the expertise of our multi-professional team.
- 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 retail 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 as possible before death
- offer a support system to help the family 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

The impact of Covid-19 was still evident during the year 2021/22 with some social and commercial activity restrictions remaining in place for part of the year. The key priorities for the EMT and the Board of Trustees were to deliver hospice services, safeguard jobs, secure any additional financing and grants to underpin the long-term sustainability for Willowbrook.

The immediate measures taken to conserve reserves and reduce expenditure in the previous year were still current whilst income reductions remained in consequence of ongoing restrictions.

With the improved internet and connectivity secured with additional funding in 2020/21, patient services were able to continue and grow. The opportunity to reflect on and highlight the work that we do across the organisation and show progress made is reported in the annual Quality Account publication: 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 2021/22, our most recently published **Quality Account 2021/22 is published on the Willowbrook Hospice website: www.willowbrook.org.uk**

With the Quality Accounts already reporting on our clinical and medical provision, this Annual Report for 2021/22 will focus on the Corporate activities that support the patient-focused services. This last financial year presented fewer Covid-19 related challenges than the previous year and as a result, the hospice finished the year with a much more positive outcome than that which had seemed the possibility at its beginning. Significant work had also been completed within Fundraising to agree a development strategy that was aligned with the many opportunities presented post-Covid which will be implemented in 2022/23.

Alongside this work, the Trading Company was asked to review its portfolio (reduced in 2020/21) and identify opportunities for additional growth. In addition, with the approved financial position achieved for Willowbrook during 2021/22, the Board of Trustees had asked the EMT to prepare a list of Strategic Investments for which financial provision could be made within the accounts. However, this annual report clearly focuses on the developments made during 2021/22 with a brief reference to the plans to be achieved in the next financial period.

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 24 years. The hospice today could not be what it is without the effort of everyone in making Willowbrook one of the most respected hospices across the Cheshire and Merseyside region.

Trading Company

Trading was still initially disrupted by Covid-19 in the early part of this year. However, once Government-imposed restrictions were finally lifted, the Trading Company performed very strongly. The café at The Living Well was added to their retail portfolio in July 2021 and with a review of its staffing structure, appearance and hospitality offer, the café increased sales and achieved profitability within three months of the changes being implemented.



Left: The café terrace and interior after refurbishment

Below: Donations of goods to be sorted, tagged and priced



The shops have performed consistently well, as evidenced by the contributions made as donations to the running costs of the hospice. The operating model introduced in 2020 has worked extremely well, enabling expenditure to remain well-managed and low whilst income continued to grow. Donated goods remained at a high level, as seen in this picture (right).

The Trading Company Directors have agreed that the intentions for 2022/23 include seeking out additions to the shop portfolio, develop The Living Well café further in terms of capacity and food offer and ensure that the Trading Company remains as a key income generator for Willowbrook.

A return to events

As 2021 progressed and Covid-19 restrictions reduced and eventually lifted, larger gatherings could again take place.

Willowbrook and our supporters were poised to take advantage of this, and we celebrated with a first ever and very successful Scarecrow Ball at Saints rugby ground with the monies raised designated by the organisers for sharing between the hospice and our community charity colleagues, the Standing Tall Foundation.

Festive afternoon teas took place at The Living Well and Johnny Vegas hosted a Christmas Lights 'switch-on' at the Griffin Pub and Restaurant in Ecclestone.



Top right: Promotion for the Scarecrow Fest in the local press

Right: Some of our lovely volunteers hosted festive afternoon teas

Far right: Johnny Vegas assisted the Christmas Lights 'switch-on'



Income Steering Group

This trustee-led subgroup oversees the work and income generation of the Fundraising Department and thus were very busy in 21/22 as events re-commenced.

As 2021 initially began, most fundraising opportunities remained as online only activities. However, as restrictions eased slightly in the Spring of 2021, the Board of Trustees agreed the purchase of a marquee, to be sited at The Living Well.

The arrival of the marquee enabled semi-outdoor fundraising events to be scheduled, in line with safe guidance for the gathering of groups. A number of Gin tasting and Rock and Roll Bingo evenings were quickly booked in which meant that Willowbrook covered the cost of the marquee very swiftly. It remains an excellent asset to the fundraising department, offering great flexibility and new opportunities for hosting income-generating activities without the cost of hiring an external venue.

The marquee was also used as the base to host traditional fetes and classic car club meetings. With the new Fundraising strategy in place, supported by the related review of significant income streams, Willowbrook is now focused on growing our key relationships across the community ensuring targeted growth in our income.



The marquee under construction



The marquee was the base to hold a Classic Car Show in September 2021 as well as fetes

Volunteering

Volunteering continues to remain strong and through our partnerships with other small charities, the team have recruited a more diverse group of people eager to help support the Willowbrook cause.

Without the return of the Staff and Volunteer Awards, we still wanted to celebrate the work of our committed volunteers, and so the 'Above and Beyond' online awards continued for a further year. In 2022, it is hoped we can bring back an 'in-person' event to celebrate the work of our incredible people.



Two volunteers supporting the annual Christmas Tree collection

Estates and Facilities

Despite the partial 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 team also helped with the siting of our very own **'Willowbrook Angel'**, on loan for the latter part of 2021 at the hospice as part of a national initiative to publicise hospice care.



The 'Willowbrook Angel'

Gardening

In the Summer of 2021, we were able to welcome the return of our 'Open Gardens' event at the hospice.

Despite lockdowns, the Japanese Garden Society and our wonderful volunteers continued to 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 another very challenging year.



The return of the 'Open Gardens'

Digital and Technology

With the grant received in the last year from St Helens CCG, having been able to upgrade our IT infrastructure across the hospice and our Corporate Departments, further work was completed to improve the connectivity for the Trading Company. This achieved considerable savings with more advantageous contracts.

In addition, the new equipment led to greater interaction with our patients who were still not always able to attend the hospice, we have also maintained improvements for staff with the option for more flexible access to Willowbrook IT systems. This will be rolled out further to enhance access for our Trustees in the next year.

Website



'North West Tonight' reporter Dave Guest leading on the evening's news feature

Our refreshed website was launched in late 2021 and continues to grow awareness and income for the hospice. It has enabled us to report on events swiftly, provide accurate patient and service information updates more quickly and effectively and use it to publicise our work.

Traditional publicity also supported our work such as when we were the subject of a BBC North West Tonight feature on hospices and their finances post-pandemic in the region.



Johnny Vegas modelling our branded 'hoodie' on television, in support of Willowbrook

Awards and Achievements

In 2021, Willowbrook was awarded the Navajo award from In-Trust Merseyside. This important award was added to with the award of 'Disability Confident' employer status. Both these awards have kickstarted work on Equality, Diversity and Inclusion across Willowbrook.



Charge Nurse Charlie Hyland is pictured receiving the Navajo award on behalf of Willowbrook Hospice. Charlie was key to us receiving the award



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 2021/22 represents around 44% of the total costs associated with the provision of relevant health services during the reporting period. The remaining income is 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 residents of the communities that we serve.

Conclusion

This last year was obviously an improvement on 2020/21 and the Willowbrook community rose to the challenge yet again. We wish to thank everyone who stepped up to help sustain Willowbrook and its much needed services during the year. As the financial figures show, the hospice has ended the year in a very strong position, the impact of the development plans for 2022/23 will be reported in next year's annual report.

Thank you to our Board of Trustees, staff, supporters and volunteers for all their commitment and support that enables us to say that Willowbrook Hospice will be a part of our community for many more years.



Staff at the hospice with some generously donated goodie bags

FINANCIAL REVIEW 2021/2022

The group shows a consolidated net increase in overall available funds at the end of the year of £1,497,444.

Income

Total incoming resources were £6,076,440 representing a decrease of £254,774 compared to the previous year.

Donations and grants also unfortunately reduced in this year but legacies remained strong. Once again, we find ourselves very grateful to the people of St Helens and Knowsley for thinking of us when making their wills.

Income from charitable activities, the monies received from the Clinical Commissioning Groups (CCGs), rose overall to £2,381,278 – an increase of £457,459 which was largely due to Willowbrook meeting the needs of a few ‘out of area’ patients. 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 following the transition to the ICS in later 2022.

Income from the trading subsidiary rose to £2,182,803 from £1,578,225 in the previous year. This was largely due to the impact of the shop closures in the previous year owing to Covid-19. This increase in income from the trading subsidiary represented continued strong performance from the shops and from the lottery.

Expenditure

Total expenditure in the year fell from £4,814,014 to £4,582,032 a decrease of £231,982 from the previous year.

Reserves Policy

The Trustees continue to review the Charity’s needs for reserves, in line with guidance issued by the Charity Commission and we hold a detailed Reserves Policy.

The historical information covering the vulnerable nature of the Charity’s income streams which are dependent on voluntary giving together with the needs of patients and their families for the continuity and range of care provided by Willowbrook Hospice has been reviewed. This, together with the obligations of the hospice towards its employees, means that the Trustees feel it is prudent, where possible, to aim to hold reserves of between six to nine months of budgeted expenditure. The combination of received sustainability funding via NHS England and the drive to reduce expenditure across Willowbrook has resulted in our current cash reserves being in excess of this requirement and equivalent to 12 months of operating costs.

As part of the current policy on reserves, where the reserves would exceed nine months, the Trustees have agreed the proposals by the EMT of a strategic investment of £954,200. This is currently held as designated funds for projects which benefit the objectives of the hospice and the future financial stability of the hospice. In 2022, these funds will be used to refurbish and upgrade patient facilities at the hospice, enhance patient experience, improve IT facilities and develop further income generating opportunities for the Trading Company portfolio at The Living Well building.

An analysis of cash reserves at 31 March 2022 reveals that the reserves increased to £3,475,775 up from £2,827,505.

This figure is equivalent to approximately 11 months of running costs for the hospice, an increase from seven months of running costs held at the end of 2021.

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 as at 31 March 2022, apply 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 £500,000; equivalent to just over 1 month's running costs, should be always maintained.
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 of strong 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; and
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in 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

The Report of the Trustees, incorporating a Strategic Report was approved by the trustees as the Company's directors on 21 November 2022 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 2022 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 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 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 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 Total £	2021 Total £
Income and endowments from:					
Donations and legacies	2	912,968	–	912,968	1,349,688
Charitable activities	3	1,630,308	750,970	2,381,278	1,923,819
Other trading activities	4	2,313,288	23,870	2,337,158	1,718,962
Investments	5	21,476	–	21,476	26,691
Other income	6	<u>115,353</u>	<u>308,207</u>	<u>423,560</u>	<u>1,312,054</u>
Total income		<u>4,993,393</u>	<u>1,083,047</u>	<u>6,076,440</u>	<u>6,331,214</u>
Expenditure on:					
Raising funds	7	1,265,488	–	1,265,488	1,301,629
Charitable activities	9	<u>2,854,524</u>	<u>462,020</u>	<u>3,316,544</u>	<u>3,512,385</u>
Total expenditure		<u>4,120,012</u>	<u>462,020</u>	<u>4,582,032</u>	<u>4,814,014</u>
Net income from operating activities for the year		873,381	621,027	1,494,408	1,517,200
Net gains on investments		<u>3,036</u>	–	<u>3,036</u>	<u>47,961</u>
Net income for the year		876,417	621,027	1,497,444	1,565,161
Transfer between funds		<u>311,133</u>	<u>(311,133)</u>	–	–
Net movement in funds		1,187,550	309,894	1,497,444	1,565,161
Reconciliation of funds					
Total funds brought forward at 1 April 2021		<u>5,028,148</u>	<u>2,443,115</u>	<u>7,471,263</u>	<u>5,906,102</u>
Total funds carried forward at 31 March 2022		<u>6,215,698</u>	<u>2,753,009</u>	<u>8,968,707</u>	<u>7,471,263</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 24 to 41 form part of these accounts.

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2022

Company number: 2808633

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Investments	15		648,017		644,981
Tangible fixed assets	16		4,231,779		4,374,999
			<u>4,879,796</u>		<u>5,019,980</u>
Current assets					
Stock	17	7,963		8,288	
Debtors	18	1,048,193		309,724	
Cash at bank and in hand		3,475,775		2,827,505	
		<u>4,531,931</u>		<u>3,145,517</u>	
Current liabilities					
Creditors: amounts falling due within one year	19	<u>(443,020)</u>		<u>(478,720)</u>	
Net current assets			<u>4,088,911</u>		<u>2,666,797</u>
Total assets less current liabilities			8,968,707		7,686,777
Creditors:					
amounts falling due after more than one year	20		—		<u>(215,514)</u>
Total net assets			<u>8,968,707</u>		<u>7,471,263</u>
The funds of the charity:					
Unrestricted funds	23		3,319,094		3,016,488
Unrestricted funds held in tangible fixed assets	23		1,928,088		1,989,652
Designated funds	23		954,200		—
Restricted funds	24		2,753,009		2,443,115
Non-charitable trading funds	23		14,316		22,008
Total funds			<u>8,968,707</u>		<u>7,471,263</u>

The accounts were approved by the Trustees and signed on their behalf on 21/11/22 by:-

TRUSTEE **Print Name**

TRUSTEE **Print Name**

The notes on pages 24 to 41 form part of these accounts.

CHARITY BALANCE SHEET AS AT 31 MARCH 2022

Company number: 2808633

	Notes	2022		2021	
		£	£	£	£
Fixed assets					
Fixed asset investments	15		648,023		644,987
Tangible fixed assets	16		4,229,899		4,364,004
			<u>4,877,922</u>		<u>5,008,991</u>
Current assets					
Debtors	18	1,153,901		268,861	
Cash at bank and in hand		<u>3,235,403</u>		<u>2,815,223</u>	
		<u>4,389,304</u>		<u>3,084,084</u>	
Current liabilities					
Creditors: amounts falling due within one year	19	<u>(312,835)</u>		<u>(428,306)</u>	
Net current assets			<u>4,076,469</u>		<u>2,655,778</u>
Total assets less current liabilities			8,954,391		7,664,769
Creditors:					
amounts falling due after more than one year	20		—		<u>(215,514)</u>
Total net assets			<u>8,954,391</u>		<u>7,449,255</u>
The funds of the charity:					
Unrestricted funds	23		3,319,094		3,016,488
Unrestricted funds held in tangible fixed assets	23		1,928,088		1,989,652
Designated funds	23		954,200		—
Restricted funds	24		<u>2,753,009</u>		<u>2,443,115</u>
			<u>8,954,391</u>		<u>7,449,255</u>

Approved by the Trustees and signed on their behalf on 21/11/22 by:-

TRUSTEE **Print Name**

TRUSTEE **Print Name**

The notes on pages 24 to 41 form part of these accounts.

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022		2021	
		£	£	£	£
Cash flow from operating activities					
Cash generated from operations	1	894,453		1,548,074	
Interest paid		<u>(823)</u>		<u>(5,798)</u>	
Net cash provided by operating activities			893,630		1,542,276
Cash flows from investing activities:					
Purchase of tangible fixed assets		(35,739)		(24,255)	
Sale of tangible fixed assets		1,417		4,507	
Charibond and Charifund income		17,207		20,478	
Interest received		<u>4,269</u>		<u>6,213</u>	
Net cash (used in)/provided by investing activities			(12,846)		6,943
Cash flows from financing activities:					
Loan repayments in the year		<u>(232,514)</u>		<u>–</u>	
Net cash used in financing activities			<u>(232,514)</u>		<u>–</u>
Change in cash and cash equivalents in the reporting period			648,270		1,549,219
Cash and cash equivalents at 1 April 2021			<u>2,827,505</u>		<u>1,278,286</u>
Cash and cash equivalents at 31 March 2022			<u>3,475,775</u>		<u>2,827,505</u>

I	Reconciliation of net income to net cash flow from operating activities	2022	2021
		£	£
	Net income from operating activities for the reporting period	1,494,408	1,517,200
	Adjustments for:		
	Depreciation charges	178,503	184,437
	(Profit)/Loss on sale of tangible fixed assets	(961)	3,512
	Investment income	(21,476)	(26,691)
	Interest paid	823	6,125
	Decrease/(Increase) in stocks	325	(5,791)
	(Increase)/Decrease in debtors	(738,469)	39,549
	(Decrease)/Increase in creditors	<u>(18,700)</u>	<u>(170,267)</u>
	Net cash provided by operating activities	<u>894,453</u>	<u>1,548,074</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 policies. 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.
- Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

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.

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

The trustees consider that there are no material uncertainties about Willowbrook Hospice's ability to continue as a going concern.

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
2 Donations and legacies				
Donations				
General donations	187,860	–	187,860	307,815
Donated from fundraising events	193,060	–	193,060	236,851
In memoriam	124,238	–	124,238	113,182
Charitable trusts	99,000	–	99,000	86,700
Covid-19 Appeal	17,843	–	17,843	189,972
	<u>622,001</u>	<u>–</u>	<u>622,001</u>	<u>934,520</u>

All donations in the previous year relate to unrestricted funds.

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Legacies				
Legacies	<u>273,742</u>	<u>–</u>	<u>273,742</u>	<u>128,283</u>

All legacies in the previous year relate to unrestricted funds.

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
Grants				
St Helens CCG IT Grant	–	–	–	108,000
Job Retention Scheme	17,225	–	17,225	178,885
	<u>17,225</u>	<u>–</u>	<u>17,225</u>	<u>286,885</u>

All grants in the previous year relate to restricted funds.

Total donations and legacies	<u>912,968</u>	<u>–</u>	<u>912,968</u>	<u>1,349,688</u>
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NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
3 Income from charitable activities				
Government Funding:				
Hospice services	1,463,448	–	1,463,448	1,440,436
Out of area CCG funding	166,860	–	166,860	99,230
Pharmacy costs	–	126,297	126,297	117,638
24 Hour helpline	–	40,000	40,000	40,000
NHS Pensions	–	27,310	27,310	26,615
Clinical Leadership	–	19,088	19,088	7,900
Whiston Consultants salary funding	–	200,000	200,000	153,000
Sustainability funding	–	300,000	300,000	–
Occupational Therapist funding	–	38,275	38,275	39,000
	<u>1,630,308</u>	<u>750,970</u>	<u>2,381,278</u>	<u>1,923,819</u>

The income from charitable activities last year was £1,923,819 of which £1,539,666 was unrestricted and £384,153 restricted.

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
4 Income from other trading activities				
Income from trading subsidiary (note 8)	2,182,803	–	2,182,803	1,578,225
Events organised by the hospice	117,859	–	117,859	93,183
Training programmes	–	23,870	23,870	34,928
Room hire	12,626	–	12,626	12,626
	<u>2,313,288</u>	<u>23,870</u>	<u>2,337,158</u>	<u>1,718,962</u>

The income from other trading activities last year was £1,718,962 of which £1,684,634 was unrestricted and £34,928 restricted.

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
5 Investment income				
Charibond and Charifund income	17,207	–	17,207	20,478
Interest on cash held at bank	4,269	–	4,269	6,213
	<u>21,476</u>	<u>–</u>	<u>21,476</u>	<u>26,691</u>

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

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
6 Other income				
Catering income	19,631	–	19,631	12,491
NHS England Covid-19 funding	–	308,207	308,207	1,269,765
Business interruption income	70,137	–	70,137	–
Other income	10,632	–	10,632	28,693
Room hire	14,953	–	14,953	1,105
	<u>115,353</u>	<u>308,207</u>	<u>423,560</u>	<u>1,312,054</u>

See page 30 for note relevant to Other income.

6 Other income *from page 29*

The other income last year was £1,312,054 of which £42,289 was unrestricted and £1,269,765 restricted.

NHS England awarded funding to allow the hospice to make available bed capacity and community support from April 2020 to July 2022 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 July 2022 for the same purpose.

	Unrestricted £	Restricted £	2022 Total £	2021 Total £
7 Expenditure on raising funds				
Fundraising salaries	184,323	–	184,323	184,116
Other direct fundraising costs	37,288	–	37,288	17,553
Rent and rates	3,614	–	3,614	3,103
Support costs (note 10)	21,080	–	21,080	22,113
Fundraising trading:				
Cost of goods sold and other costs (note 8)	1,019,183	–	1,019,183	1,074,744
	<u>1,265,488</u>	<u>–</u>	<u>1,265,488</u>	<u>1,301,629</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:-

	2022 £	2021 £
Income		
Sale of goods	1,319,816	417,879
Lottery income	649,406	649,695
Job retention scheme	11,371	233,732
Covid-19 government grants	32,347	276,919
Business interruption income	169,863	–
	<u>2,182,803</u>	<u>1,578,225</u>
Cost of sales and administrative expenses	<u>(1,019,183)</u>	<u>(1,074,744)</u>
Profit for the year	<u>1,163,620</u>	<u>503,481</u>
Gift Aid donations to parent charity	<u>1,171,312</u>	<u>499,481</u>
The assets and liabilities of the subsidiary were:-		
Fixed assets	1,880	10,995
Current assets	309,097	139,041
Creditors: amounts falling due within one year	<u>(296,655)</u>	<u>(128,022)</u>
Total net assets	<u>14,322</u>	<u>22,014</u>
Aggregate share capital and reserves	<u>14,322</u>	<u>22,014</u>

	Unrestricted	Restricted	2022 Total	2021 Total
	£	£	£	£
9 Expenditure on charitable activities				
Medical and nursing salaries	1,440,236	178,923	1,619,159	1,682,589
Occupational therapist	5	38,275	38,280	38,275
Uniforms	1,312	–	1,312	648
Nursing supplies	5,531	126,297	131,828	157,370
Advanced care planning	–	–	–	45,894
Catering salaries	110,542	–	110,542	160,337
Other catering costs	36,824	–	36,824	43,850
Cleaning and maintenance salaries	183,675	–	183,675	195,618
Other cleaning costs	11,488	–	11,488	32,115
Repairs, renewals and maintenance	96,653	1,367	98,020	96,252
Training and recruitment	5,952	6,950	12,902	13,166
Insurance	15,298	–	15,298	18,113
Travel costs	3,542	–	3,542	3,829
Equipment hire	20,798	–	20,798	17,861
Heat, light and water	77,561	–	77,561	90,486
Printing, postage and stationery	12,263	–	12,263	10,038
IT and computer maintenance	20,658	9,649	30,307	39,798
Security	70,875	–	70,875	68,982
Helpline	–	27,619	27,619	25,034
Volunteer drivers and taxis	2,048	–	2,048	399
Irrecoverable VAT	10,290	–	10,290	16,121
Depreciation – leasehold buildings	64,150	52,465	116,615	116,738
– fixtures and fittings	20,841	7,548	28,389	28,470
Support costs (note 10)	643,982	12,927	656,909	610,402
	<u>2,854,524</u>	<u>462,020</u>	<u>3,316,544</u>	<u>3,512,385</u>

Of the total expenditure in the previous year of £3,512,385, a total of £3,048,465 was unrestricted and £463,920 restricted.

	Charitable Activities £	Fundraising Activities £	2022 Total £	2021 Total £
10 Support costs				
Management and administrative salaries	521,914	21,080	542,994	438,798
Redundancy costs	–	–	–	36,539
Printing, postage and stationery	18,394	–	18,394	15,057
IT and computer maintenance	45,460	–	45,460	59,696
Telephone and fax	(12,099)	–	(12,099)	10,700
Miscellaneous expenses	27,278	–	27,278	27,308
Depreciation – fixtures & fittings, computer equipment and motor vehicles	24,384	–	24,384	25,550
(Profit)/Loss on disposal of assets	(961)	–	(961)	2,022
Audit and accountancy fees	6,600	–	6,600	6,000
Professional fees	25,116	–	25,116	4,720
Bank loan interest	823	–	823	6,125
	<u>656,909</u>	<u>21,080</u>	<u>677,989</u>	<u>632,515</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 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
11 Staff costs				
Wages and salaries	2,713,286	2,677,044	2,268,709	2,176,002
Employers NI	223,369	215,470	195,163	190,952
Pensions	196,814	190,080	179,683	168,657
	<u>3,133,469</u>	<u>3,082,594</u>	<u>2,643,555</u>	<u>2,535,611</u>

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

	Group 2022	Group 2021	Charity 2022	Charity 2021
Direct charitable	55	52	55	52
Management and administration	13	17	11	13
Fundraising and publicity	22	20	5	4
	<u>90</u>	<u>89</u>	<u>71</u>	<u>69</u>

11 Staff costs (cont)

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

	Group 2022	Group 2021	Charity 2022	Charity 2021
	£	£	£	£
£60,000 – £70,000	2	2	2	2
£70,000 – £80,000	1	1	1	1

Indemnity insurance for the trustees is covered at a premium of £336 (2021 – £336).

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 £285,044 (2021 – £276,693).

12 Net income for the year before taxation

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

	2022	2021
	£	£
Depreciation of owned assets	178,503	184,437
Loss/(Profit) on sale of tangible fixed assets	(961)	3,512
Operating leases – land and buildings	111,249	140,590
Auditors’ remuneration	8,600	8,000
Auditors’ remuneration – non audit services	<u>2,790</u>	<u>2,226</u>

13 Taxation

No liability to UK corporation tax arose on trading activities either for the year ended 31 March 2022 or for the previous year.

	Group 2022	Group 2021	Charity 2022	Charity 2021
	£	£	£	£
14 Interest payable				
Bank loan interest	<u>823</u>	<u>6,125</u>	<u>823</u>	<u>6,125</u>

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 2021	376,366	268,615	644,981
Net unrealised investment gain/(loss)	<u>(16,486)</u>	<u>19,522</u>	<u>3,036</u>
Market value as at 31 March 2022	<u>359,880</u>	<u>288,137</u>	<u>648,017</u>
Historical cost at 31 March 2022	<u>393,645</u>	<u>262,319</u>	<u>655,964</u>

Charity

As above			648,017
Investment in subsidiary company			6
			<u>648,023</u>

16 Tangible fixed assets

	Long Leasehold Land & Buildings £	Fixtures Fittings & Equipment £	Computer Equipment £	Motor Vehicles £	Total £
Group					
Cost					
At 1 April 2021	5,836,330	597,688	221,793	34,299	6,690,110
Additions	2,309	33,430	–	–	35,739
Disposals	–	(8,773)	(6,340)	(5,000)	(20,113)
At 31 March 2022	<u>5,838,639</u>	<u>622,345</u>	<u>215,453</u>	<u>29,299</u>	<u>6,705,736</u>
Depreciation					
At 1 April 2021	1,598,276	466,668	221,793	28,374	2,315,111
Charge for the year	116,615	56,894	–	4,994	178,503
Elimination on disposal	–	(8,317)	(6,340)	(5,000)	(19,657)
At 31 March 2022	<u>1,714,891</u>	<u>515,245</u>	<u>215,453</u>	<u>28,368</u>	<u>2,473,957</u>
Net book value					
At 31 March 2022	<u>4,123,748</u>	<u>107,100</u>	<u>–</u>	<u>931</u>	<u>4,231,779</u>
At 31 March 2021	<u>4,238,054</u>	<u>131,020</u>	<u>–</u>	<u>5,925</u>	<u>4,374,999</u>
Charity					
Cost					
At 1 April 2021	5,836,330	493,013	216,586	11,200	6,557,129
Additions	2,309	33,430	–	–	35,739
Disposals	–	(8,773)	(6,340)	(5,000)	(20,113)
At 31 March 2022	<u>5,838,639</u>	<u>517,670</u>	<u>210,246</u>	<u>6,200</u>	<u>6,572,755</u>
Depreciation					
At 1 April 2021	1,598,276	369,900	216,586	8,363	2,193,125
Charge for the year	116,615	50,867	–	1,906	169,388
Elimination on disposal	–	(8,317)	(6,340)	(5,000)	(19,657)
At 31 March 2022	<u>1,714,891</u>	<u>412,450</u>	<u>210,246</u>	<u>5,269</u>	<u>2,342,856</u>
Net book value					
At 31 March 2022	<u>4,123,748</u>	<u>105,220</u>	<u>–</u>	<u>931</u>	<u>4,229,899</u>
At 31 March 2021	<u>4,238,054</u>	<u>123,113</u>	<u>–</u>	<u>2,837</u>	<u>4,364,004</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 2022

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
17 Stocks				
Stocks	<u>7,963</u>	<u>8,288</u>	<u>–</u>	<u>–</u>
	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
18 Debtors				
VAT	28,584	30,497	20,314	19,642
Amounts due from subsidiary company	–	–	166,470	–
Other debtors	686,006	200,077	683,156	197,227
Prepayments & accrued income	<u>333,603</u>	<u>79,150</u>	<u>283,961</u>	<u>51,992</u>
	<u>1,048,193</u>	<u>309,724</u>	<u>1,153,901</u>	<u>268,861</u>
	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
19 Creditors:				
amounts falling due within one year				
Trade creditors	132,799	176,227	112,545	140,113
Social security and other taxation	51,160	43,331	43,737	41,233
Amounts due to subsidiary company	–	–	–	77,608
Other creditors and accruals	259,061	242,162	156,553	152,352
Bank loans (note 21)	–	17,000	–	17,000
	<u>443,020</u>	<u>478,720</u>	<u>312,835</u>	<u>428,306</u>
	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
20 Creditors:				
amounts falling due after more than one year				
Bank loans (note 21)	–	215,514	–	215,514
	<u>–</u>	<u>215,514</u>	<u>–</u>	<u>215,514</u>

21 Loans

An analysis of the maturity of loans is given below:

	Group 2022	Group 2021	Charity 2022	Charity 2021
	£	£	£	£
Amounts falling due within one year or on demand:				
Bank loans	<u>–</u>	<u>17,000</u>	<u>–</u>	<u>17,000</u>
Amounts falling due between one and two years:				
Bank loans	<u>–</u>	<u>17,300</u>	<u>–</u>	<u>17,300</u>
Amounts falling due between two and five years:				
Bank loans	<u>–</u>	<u>54,000</u>	<u>–</u>	<u>54,000</u>
Amounts falling due in more than five years:				
Repayable by instalments:				
Bank loans	<u>–</u>	<u>143,814</u>	<u>–</u>	<u>143,814</u>

The bank loans were repaid in full during the year.

22 Secured debts

The following secured debts are included within creditors:

	Group 2022	Group 2021	Charity 2022	Charity 2021
	£	£	£	£
Bank loans	<u>–</u>	<u>232,514</u>	<u>–</u>	<u>232,514</u>

The bank loans were 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	Designated Funds	Trading Funds	Non Charitable Trading Funds	Total
	£	£	£	£	£
Balance at 1 April 2021	1,989,652	–	3,016,488	22,008	5,028,148
Movement in funds in the year	(61,564)	–	1,256,806	(7,692)	1,187,550
Transfer between funds	–	954,200	(954,200)	–	–
Balance at 31 March 2022	<u>1,928,088</u>	<u>954,200</u>	<u>3,319,094</u>	<u>14,316</u>	<u>6,215,698</u>

Funds have been designated for the following purposes:

	£
Repairs and maintenance	102,580
IT expenditure	8,950
Outreach services	8,555
Trading company improvements	122,010
Fundraising expenditure	45,000
Redevelopment of hospice	580,360
Contingencies	86,745
	<u>954,200</u>

The trustees expect the above designated funds to be spent in the next 12 months.

24 Restricted funds

	Movement in Resources			
	Balance at 1.4.21	Incoming Resources	Expenditure & Transfers	Balance at 31.3.22
	£	£	£	£
SIFT –				
Medical student training	–	23,870	(23,870)	–
Merseyside & Cheshire Cancer Network –				
Funding for education and training	36,894	800	(6,950)	30,744
Big Lottery Fund				
Funding for kitchen equipment	1,319	–	(1,307)	12
St Helens & Knowsley CCG’s –				
Funding for pharmacy costs	–	126,297	(126,297)	–
Funding towards NHS Pension Scheme	–	27,310	(27,310)	–
Funding for Helpline	–	40,000	(40,000)	–
“The Living Well” Project				
Funding from Social Investment Business	427,500	–	(9,500)	418,000
Funding from Medicash	4,500	–	(100)	4,400
Bladeless fans	1,600	–	–	1,600
St Helens CCG				
Funding towards The Living Well IT equipment	17,394	–	(1,031)	16,363
Annexe Fund –				
Funding towards building of annex	592,050	–	(15,379)	576,671
Help the Hospices				
Room to Care	672,760	–	(15,290)	657,470
Day Therapy Unit Fund –				
Funding towards building of day therapy unit	569,829	–	(11,397)	558,432
Community Foundations				
Funding for car park lighting	1,507	–	(37)	1,470
Ravensdale Trust				
Funding for kitchen equipment	14,490	–	(6,883)	7,607
Groundworks at Living Well	2,763	–	(774)	1,989
St James Place				
Funding for rehab suite	8,928	–	(125)	8,803
Refurbishment Fund				
Funding towards hospice refurbishment	35,153	–	(588)	34,565
MOU Grant				
Funding for two medical assistants	–	18,288	(18,288)	–
St Helens CCG				
Funding for computer equipment	56,428	–	(21,545)	34,883
Funding for consultant salary	–	200,000	(100,000)	100,000
Funding for therapy services	–	38,275	(38,275)	–
Sustainability funding	–	300,000	–	300,000
NHS England				
Covid-19 funding	–	308,207	(308,207)	–
	<u>2,443,115</u>	<u>1,083,047</u>	<u>(773,153)</u>	<u>2,753,009</u>

25 Analysis of group net assets by fund

	Fixed Assets £	Current Assets £	Creditors Within One Year £	Creditors After One Year £	Total £
Restricted funds	2,303,691	449,318	–	–	2,753,009
Unrestricted funds held in					
Tangible fixed assets	1,928,088	–	–	–	1,928,088
Designated funds	–	954,200	–	–	954,200
Unrestricted general funds	648,017	3,128,413	(443,020)	–	3,333,410
	<u>4,879,796</u>	<u>4,531,931</u>	<u>(443,020)</u>	<u>–</u>	<u>8,968,707</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 £115,440 (2021 – £109,302). 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 £73,698 (2021 – £79,164).

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

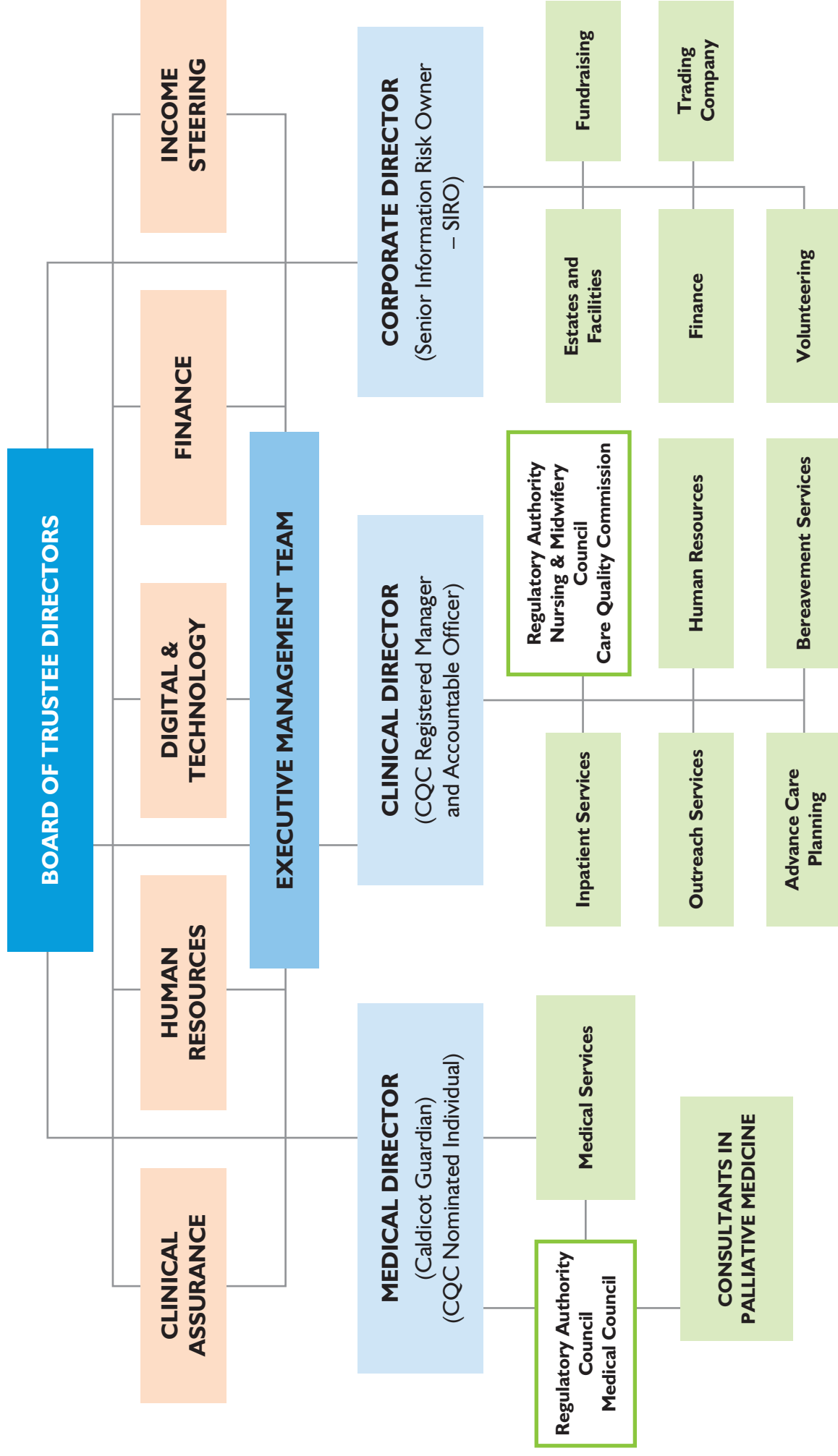
The total future minimum lease payments are as follows:-

	Group 2022 £	Group 2021 £	Charity 2022 £	Charity 2021 £
Land and buildings				
Operating leases which expire:				
Within one year	–	12,161	–	12,161
Between one and five years	192,175	107,721	192,175	107,721
	<u>192,175</u>	<u>119,882</u>	<u>192,175</u>	<u>119,882</u>
Other				
Operating leases which expire:				
Within one year	487	1,537	–	–
Between one and five years	57,150	12,394	9,108	11,484
	<u>57,637</u>	<u>13,931</u>	<u>9,108</u>	<u>11,484</u>

29 Related party disclosures

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

SEE PAGE 42 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