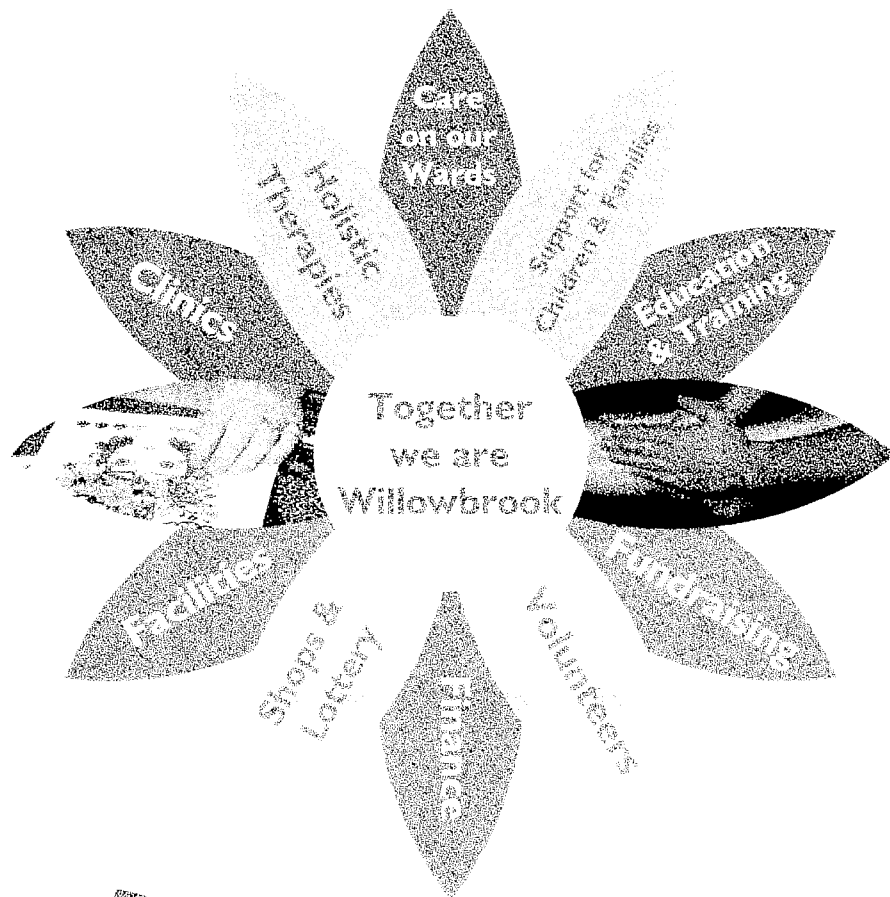


Annual Report 2022/23

The Best Care, Delivered with
Compassion for our Community



Every Contact Counts

"Support, Fun, Warmth and Laughter"
(Patients)



A NOTE FROM OUR PATRON

I am pleased to see that Willowbrook Hospice has had a very successful year, both financially and in being able to deliver its services without interruption for the first time since the Covid-19 pandemic. This place of outstanding care is a very special place for me and I am honoured to be a patron of the hospice.

With the financial pressures that exist for many of us due to rising food and household bills costs, it is incredibly touching that so many people are still willing and able to support the work of the hospice: surely a testament to the incredible work that they do. At such a difficult time for anyone that needs palliative care, I'm sure we all agree that hospices have a crucial part to play in ensuring that our remaining time is as comfortable as possible. Hospices across the country are facing many challenges in meeting the needs of their communities, so it is especially important to me to see that Willowbrook is supported so well.

It is also encouraging to see that owing to this immense support, a full refurbishment of the hospice is well underway. Like you, I look forward to seeing the results of this work as it is completed over the next few months, ensuring that the people of St Helens and Knowsley will always have this amazing hospice to support them when they most need their help.

On behalf of everyone who benefits from the committed team at Willowbrook, thank you: I'm proud to be involved with such an outstanding organisation.

Roger Johnson
Journalist and Broadcaster



REPORT OF THE TRUSTEES AND CONSOLIDATED ACCOUNTS 2022/23



A NOTE FROM OUR PATRON	2
FROM OUR CHAIRMAN	4
EXECUTIVE MANAGEMENT TEAM	5
REFERENCE AND ADMINISTRATIVE DETAILS	5
STRUCTURE, GOVERNANCE AND MANAGEMENT	6
TRUSTEE APPOINTMENT RECORD	6
TRUSTEE ASSURANCE GROUPS	7
OBJECTIVES AND ACTIVITIES	9
PUBLIC BENEFIT	9
TRUSTEE REPORT	10
• ACHIEVEMENTS AND PERFORMANCE IN 2022/23	10
• FINANCIAL REVIEW	15
AUDITED ACCOUNTS	17
• NOTES TO THE ACCOUNTS	24-40
APPENDIX – ORGANISATIONAL CHART	41

The trustees are pleased to present their report with the financial statements of the charity for the year ending 31 March 2023.

FROM OUR CHAIRMAN



As we started this new financial year for Willowbrook, it was good to note that we seemed to have left the worries and restrictions of Covid-19 in the past. With a renewed spring in our step, Willowbrook entered the year with the determination and the plans to make it a very successful year for our charity. There were still significant changes for us all, not least the departure in October 2022 of our Clinical Director, Mrs Chris Haywood, BEM. Chris held many positions over the years that she was with Willowbrook, culminating in her key role as the Registered Manager for the hospice's clinical services and as a member of the Executive Management Team. On behalf of the Board of Trustees, staff and volunteers, I thank her for her commitment and achievements for Willowbrook and we all wish her well in her future life adventures.

We also extended a very warm welcome to Lynda Finney, who came to work with us as the registered CQC Manager and Clinical Director for Willowbrook. Lynda has brought with her significant and successful experience in palliative care, most recently gained in a senior regional role at Marie Curie hospices. Lynda enjoyed a very thorough induction to the hospice and with her plans for the future, Willowbrook is already supporting more people living with a terminal diagnosis in St Helens and Knowsley through the creation of new partnerships across our community. We are very pleased to have Lynda working with us as the newest member of the Executive Management Team alongside Dr Paula Powell (Medical Director) and Alun Owen (Corporate Director).

Following the decision made last year by the Board of Trustees to invest in much-needed improvements to the hospice buildings, this work commenced in January 2023. As an example of the improvements being made, by the end of the financial year, our former three-bedded space had been converted into a single-occupancy room, complete with a 'state-of-the-art' ceiling-mounted hoist system and wet room. Extended with double doors opening to our Japanese gardens, this room will enable a high standard of dignified and comfortable care for any patient who has lost their personal mobility and enable them to enjoy time outside, even if confined to bed. Phase 2 and Phase 3 will continue into the remainder of 2023 resulting in a fully upgraded hospice estate so that all our patients and their friends and families will have the excellence in care and facilities that they deserve.

On a personal note, in accordance with Willowbrook's governance rules, my fixed tenure as Chairman of the Board of Trustees will conclude at the AGM in November 2023. At this same meeting, our Chair elect, Ian Craig, will then take on the Chairman role. Therefore, this will be my last 'Chairman's Report' although I will be continuing my support for the hospice. I would like to thank all my colleagues on the Board, our staff and volunteers and our local community for all their support in the years I have been a trustee and Chairman for Willowbrook. I know you will continue to support Willowbrook and I wish Ian well in his new role. It has been a great pleasure for me to serve the hospice as Chairman and I am pleased that I am handing over the reins at a time when support for the hospice has never been higher. It is thanks to everyone involved with Willowbrook that we have provided such high quality and much needed services for the last 26 years and that we are in a position to completely refurbish the hospice and thus continue for at least the next 26 years. 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.

Alan J Chick JP DL
Chairman of the Board of Trustees

EXECUTIVE MANAGEMENT TEAM

The key change for us this year was saying goodbye to our Clinical Director and colleague Mrs Chris Hayward, BEM. After 26 years of dedicated service for Willowbrook's patients, Chris took her well-earned early retirement and left us at the end of October 2022.

However, in the same month, we welcomed Lynda Finney as our new Clinical Director and Registered Manager. Lynda came to us from a long and successful career in the delivery of palliative care, supporting patients across the North west. Lynda has settled in very quickly to her role and together we are developing and growing all our services for the benefit of our patients from St Helens and Knowsley. Changes always present an opportunity for new thinking and with our newly-extended reach out into the community, many more patients are benefiting from the outstanding care our clinical and medical teams provide. We look forward to reporting on this work in the next Quality Account, to be published towards the end of this coming year.

In the meantime, we welcome Lynda to the EMT and to the new direction she brings with her from her vast experience and knowledge of clinical palliative care.

Executive Management Team

From left: Alun Owen (Corporate Director), Dr Paula Powell (Medical Director), Chris Hayward (Clinical Director (to October 2022)) and Lynda Finney (Clinical Director (from October 2022)).



REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees are pleased to present their strategic report and accounts of the charity for the year ended 31 March 2023. The accounts have been prepared in accordance with the accounting policies reported in the audited accounts and comply with the Companies Act 2006 and Accounting 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 Published in October 2019.

Charity name:	Willowbrook Hospice
Charity number:	1020240
Company number:	2808633
Executive Management Team:	Clinical Director and Chief Officer: Mrs Chris Haywood (until 31st October 2022) Clinical Director: Lynda Finney (from 31st October 2022) Medical Director: Dr Paula Powell Corporate Director: Alun Owen
Registered Office:	Portico Lane, Prescot, Merseyside, L34 2QT
Auditors:	Livesey Spottiswood Chartered Accountants & Registered Auditors 17 George Street, St Helens, WA10 1DB, Merseyside
Bankers:	National Westminster Bank plc, PO Box 25, 5 Ormskirk Street, St Helens, Merseyside WA10 1DR

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	Dame E Inglesby-Burke
Mrs S Carberry	Mr K Stringer
Mr A Chick (Chairman)	Dr M G Van Dessel
Mr I Craig	Cllr. Mr F Walsh
Mr J Dobson	Dr A Baron (from 21st November 2022)
Mr S Fairhurst	Mrs C Buckley (from 21st November 2022)
Mr K Gallimore	

TRUSTEE APPOINTMENT RECORD

Trustee

Trustee record of appointments and re-election	Date of initial appointment	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Dr Alan Baron	21/11/2022						A			R			R		
Dr Karen Beeby	27/09/2007	R			R			R			Ret	PR			
Christine Buckley	21/11/2022						A			R			R		
Sarah Carberry	26/09/2019			A			R			R			Ret	PR	
Alan Chick (Chairman)	01/08/1998	R			R			R							
Ian Craig	06/07/2020				A			R			R			Ret	PR
Jonathan Dobson	06/07/2020				A			R			R			Ret	PR
Stephen Fairhurst	06/07/2020				A			R			R			Ret	PR
Kevin Gallimore	19/03/2015	A			R			R			Ret	PR			
Dame Elaine Inglesby-Burke	29/10/2009			R			R			Ret	PR				
Ken Stringer	02/11/1995	R			R			R							
Dr Michael G Van Dessel	22/05/2014	R			R			R			Ret	PR			
Frank Walsh	27/09/2018		A			R			R			Ret			

Key: A = Appointed / R = Re-appointment / Ret = Retire / Res = Resign(ed) / PR = Potential re-election

TRUSTEE ASSURANCE GROUPS

FINANCE GROUP	HUMAN RESOURCES (HR) GROUP	DIGITAL AND TECHNOLOGY GROUP	CLINICAL ASSURANCE GROUP	INCOME STERING GROUP	ESTATES GROUP	TRADING COMPANY DIRECTORS
<p>Ian Craig <i>(Chair)</i></p> <p>Alan Chick</p> <p>Ken Stringer</p> <p>Karen Beeby</p>	<p>Jon Dobson <i>(Chair)</i></p> <p>Ken Stringer</p> <p>Alan Chick</p>	<p>Ian Craig <i>(Chair)</i></p> <p>Steven Fairhurst</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>Frank Walsh <i>(Chair)</i></p> <p>Alan Chick</p> <p>Steven Fairhurst</p>	<p>Alan Chick <i>(Chair)</i></p> <p>Elaine Inglesby-Burke</p> <p>Frank Walsh</p> <p>Ian Craig</p>	<p>Kevin Gallimore <i>(Chair)</i></p> <p>Joan Reakes</p> <p>Jean Beesley</p> <p>Allan Sansbury</p> <p>Tony Foster</p>
<p><i>In attendance:</i></p> <p>Chris Haywood Clinical Director (until 31st October 2022)</p> <p>Lynda Finney Clinical Director (from 31st October 2022)</p> <p>Dr Paula Powell Medical Director</p> <p>Alun Owen Corporate Director</p> <p>Lesley Sephton Finance Manager</p>	<p><i>In attendance:</i></p> <p>Chris Haywood Clinical Director (until 31st October 2022)</p> <p>Lynda Finney Clinical Director (from 31st October 2022)</p> <p>Alun Owen Corporate Director</p> <p>Emma Creighton HR Manager</p>	<p><i>In attendance:</i></p> <p>Chris Haywood Clinical Director (until 31st October 2022)</p> <p>Lynda Finney Clinical Director (from 31st October 2022)</p> <p>Alun Owen Corporate Director</p> <p>Andrew Appleton Estates and Facilities Manager</p> <p>Kelly De Souza Outreach Services Manager</p>	<p><i>In attendance:</i></p> <p>Dr Paula Powell Medical Director</p> <p>Chris Haywood Clinical Director (until 31st October 2022)</p> <p>Lynda Finney Clinical Director (from 31st October 2022)</p> <p>Margaret McConaghy Inpatient Services Manager</p> <p>Kelly De Souza Outreach Services Manager</p>	<p><i>In attendance:</i></p> <p>Dr Paula Powell Medical Director</p> <p>Alun Owen Corporate Director</p> <p>Stephen Carroll Corporate Business Manager (until 31st May 2022)</p> <p>Suzanne Davies Fundraising Manager (from 17th October 2022)</p> <p>Jane Brown <i>(advisor)</i></p> <p>Wendy Spencer <i>(advisor)</i></p>	<p><i>In attendance:</i></p> <p>Alun Owen Corporate Director</p> <p>Lynda Finney Clinical Director (from 31st October 2022)</p> <p>Dr Paula Powell Medical Director</p> <p>Andrew Appleton Estates and Facilities Manager</p>	<p><i>In attendance:</i></p> <p>Alun Owen Corporate Director</p> <p>Carol Pilkington Trading Company Manager</p> <p>Lesley Sephton Finance Manager</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.

Extract from Articles of Association (1993, updated 2017)

Rotation of the members of the Board (Council):

In accordance with the Articles of Association, the trustees retire in rotation at the Annual General Meeting as follows:

1. At the first AGM of the Company all members of the Council shall retire from office, and at the AGM in every subsequent year one-third of the members of the Council for the time being or, if their number is not three or a multiple of three, then the number nearest one-third, shall retire from office.
2. The members of the Council to retire in every year shall be those who have been longest in office since their last election, but as between persons who became members of the Council on the same day those to retire shall (unless they otherwise agree among themselves) be determined by lot.
3. With effect from 1 September 2017 a retiring member of the Council shall be eligible for re-election for a further period of three years up to a maximum of three terms (making nine years in total) after which the member must retire for a period of at least one year before being considered for a further appointment.
4. The Company at the meeting at which a member of the Council retires in manner aforesaid may fill the vacated office by electing a person thereto, and in default the retiring member of the Council shall, if offering himself for re-election, be deemed to have been re-elected, unless at such meeting it is expressly resolved not to fill such vacated office or unless a resolution for the re-election of such member of the Council shall have been put to the meeting and lost.

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 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.

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 taking on reference to the 'Willowbrook Hospice – Agenda for Change' policy which is an adaptation of some of the 'NHS Agenda for Change' policy. All salaries levels are always subject to affordability.

Risk Management

Board Assurance and Risk meetings are held four times each year. These allow the trustees to consider and review the major strategic, business and operational risks that the charity faces each year.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to:

- provide free, specialist palliative care to patients through the expertise of our multidisciplinary 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 sites for the sole 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 care of patients living with a life-limiting diagnosis
- provide medical, clinical and complementary therapies for such patients through our in-patient, community and outreach services of the hospice
- ensure that the patient is the focus of our attention from the time of their arrival with us
- help each patient to live with dignity and regain and achieve the best quality of life that is available to them
- offer a support system that helps patients live as actively as possible before death
- offer services to help support family and friends during the patient's illness and in their 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 is to support 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 are made by healthcare professionals and accepted according to those in most need of our clinical care. Services are 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

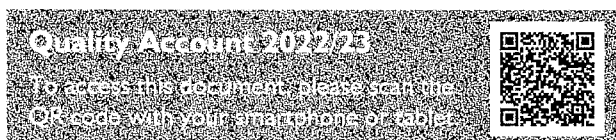
Overview

With our first full year of operation since 2020 without Covid-19 restrictions, Willowbrook was able to reopen all its clinical and medical services without interruption. Therefore, the focus during 2022/23 was to continue delivering on our 2022 – 2025 'Willowbrook Strategy' promise of growing our services beyond the hospice walls and committing a portion of our financial reserves in developing and refurbishing the older parts of the building. Stage one was to refurbish a former three-bedded room into a bespoke single room suitable for people with a severe loss of mobility. Complete with a ceiling hoist, this room has also set the template for the look of our future refurbishment work which will be completed during 2023. Our services have continued to grow through partnerships that are providing focused support for people living with upper GI cancers and breast cancer alongside complementary therapy work delivered within our Cedarwood outreach centre. Our Inpatient Unit continues its specialist provision, meeting the many needs of our referred patients and welcoming family and friends to spend as much time as they wish visiting in the hospice. Our plans for the future are to develop further mutually supportive partnerships, work alongside district and community nurses and provide support with rapid hospital discharges where specialist palliative care is required. We look forward to reporting back on this progress next year.

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 2022/23, our most recently published **Quality Account 2022/23 is published on the Willowbrook Hospice website: www.willowbrook.org.uk**

With the Quality Account already reporting on our clinical and medical provision, this Annual Report for 2022/23 will focus on the Corporate activities that support income generation to provide these patient-focused services. Willowbrook experienced many staff and trustee changes in the last year and consequently we have an almost all new Fundraising Team that have refreshed the work we do leading to great community relationship development and ultimately, greater financial support for our work. Working closely with their corporate colleagues, we have a renewed excitement for our future activities and we can already see significant growth in our trading company and community fundraising – thanks to the staff and volunteers and of course, our community-based donors and sponsors. In addition, our continued strong financial position has let to the Board of Trustees working with EMT to continue the Strategic Investments Plan in our estate to enhance all our patient-focused spaces. The outcome of these developments will be reported in next year's annual report.

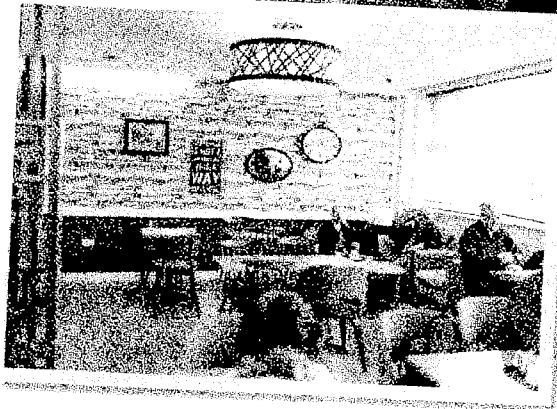
The Board of Trustees would like to thank all staff, volunteers and supporters, not only who contributed to the successes of last year but also over the preceding 25 years. The hospice today could not be what it is without the effort of everyone in making Willowbrook one of the most respected hospices across the Cheshire and Merseyside region.



Trading Company

Without interruption from Covid-19, all our shops performed strongly in this year, producing the planned net profit that was then contributed towards meeting the running costs of the hospice. In the Spring of 2022, our Living Well café also joined the Trading Company portfolio and was swiftly transformed into a relaxing, comfortable space serving a range of hot and cold food and drinks. The outside terrace was updated with the inside also refurbished thanks to our local community – for example B & Q in St Helens donated wallpaper, so thank you to them and others for their help. As winter came, it was quickly realised that the outside terrace was lovely during a warm summer's day but in the winter...not so much! Increasing the indoors space would be real help to increasing the café income and after some robust research, the terrace now has a comfortable, dry and warm 'glass box' that is proving very popular with our customers!

The café before and after refurbishment.



Fundraising

We welcomed new team members to the fundraising staff midway through the year. Together with the new manager and our remaining long-serving team members, they have worked hard to drive forward all Willowbrook's fundraising activities.

We celebrated the 25th Anniversary of Willowbrook in July, with a big party at The Living Well and a more reflective event in the hospice gardens. It was lovely to welcome so many visitors to both sites and share their memories. Hattons coaches also provided free transport between the two sites, thank you.



Our Chairman, the Mayor and Mayoress of Prescot and Naomi Williams, Saints RL player attending the 25th Anniversary party at The Living Well.

During this special month of July, we also marked the anniversary with a number of different activities:

- A 'timeline' display in The Living Well foyer
- adverts on large screens at the Liverpool John Lennon airport
- a pull-out feature in the St Helens Star newspaper on Thursday 30th June
- advertising at the Saints rugby ground during their key match on 15th July
- messages on display signs across major roads in St Helens, lighting up of the Steve Prescott Bridge in St Helens in our colours for the week from 16th July
- anniversary newsletter going out to 16000 households across St Helens and Knowsley
- launched our appeal to upgrade the hospice buildings and ensure our fitness for the next 25 years



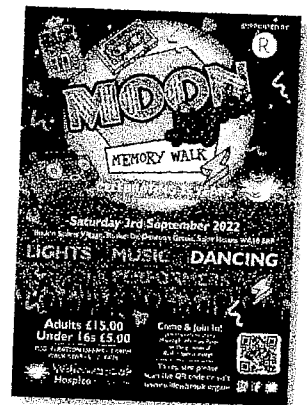
One of the advertising screens at Liverpool JLA.

And there's more!

We created a commemorative pin badge for all staff, trustees, volunteers, ambassadors and patrons and made some available to buy in our Willowbrook shops.



However, the really big fundraising news was the return of the Moonlight Walk! Held at a new venue, this was a great way to celebrate – at last – fundraising free from Covid-19 restrictions. The new venue was a great success and the whole evening enjoyed a party atmosphere in the safe surroundings of Ruskin Drive sports ground.



As the year progressed, we were also pleased to once again, be able to hold our Light Up A Life remembrance events. This year, the hospice was also the focus for a companion event called Shine. The hospice gardens were turned into a fabulous Christmas grotto with gift stalls, mulled wine and children's choirs to entertain our visitors.



Shine.



Staff helping out as volunteers at the 25th Anniversary event.

Volunteering

The Volunteer Hub have been working very hard, recruiting, training and supporting our many volunteers. We have around 500 registered volunteers – without whom, Willowbrook would not be able to provide our many services or raise the funds needed for these services.

The Volunteer Hub team also grew our Compassionate Neighbours programme, designed to support those people impacted by poor health and social isolation. This service has proven to be very much in demand and to try and support everyone referred to us, they held the first of the Chatty Cafés – a drop-in for anyone who wants to come along for chat and of course, free tea and cake. We look forward to reporting on the growth of this much needed service over the next 12 months.



Right: Our Volunteer Hub Engagement Manager, Ian Turnbull, receiving a donation from James Beesley of Beesley and Fildes Ltd.

Digital and Estates

A very busy year for our Digital and Estates team as we commenced the refurbishment programme at the hospice in January 2023. The team look after all our sites including all our trading company premises across St Helens and Knowsley, as well as maintaining our two key locations at the hospice and The Living Well. Adding to their daily tasks has been overseeing and supporting the hospice improvements. This huge programme of work, covering all the bedrooms, the reception and quiet space is due to be completed in late 2023. It's thanks to the Digital and Estates team that we have been able to keep on track whilst still caring for all our patients and we are very grateful to them.

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 www.gov.uk/government/organisations/charity-commission and files its Audited Accounts at Companies House.

The statutory grant income received in 2022/2023 represents only around 29% of the total costs 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

We made a huge step forward in the last year thanks to all our supporters and donors. We wish to thank everyone who supported us in sustaining and growing Willowbrook and it's much-needed services during the year. As the financial figures show, the hospice has again ended the year in a very strong position, ready to face the next year of challenges that we all face owing to inflation and the related cost of living crisis across the region.

On behalf of everyone associated with Willowbrook, 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 still be an important part of our community for many more years.

A few more pictures from the year...

Right: Our Chairman, Mayor of St Helens, Lord Lieutenant of Merseyside and His Honour, John Roberts at the ceremonial planting of a tree gifted from the late HRH the Queen's Green Canopy 'Tree of Trees' initiative.



Left: The Fundraising team launched our very own TikTok channel!



Above: Lynda Finney (Clinical Director) and Alun Owen (Corporate Director) attending the Knowsley Chamber AGM at Knowsley Hall



Above: Clinical team members bringing Willowbrook to Liverpool Pride.

FINANCIAL REVIEW 2022/23

The group shows a consolidated net increase in overall available funds at the end of the year of £1,748,902.

Income

Total incoming resources were £6,104,829 representing an increase of £28,389 compared to the previous year.

Donations also increased in this year with a very strong performance for legacies. 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 previously received from the Clinical Commissioning Groups (CCGs) but now the Integrated Care Boards from 1 July 2022, reduced overall to £1,948,186 from £2,381,278 – a decrease of £433,092 which was largely due to the reduction in income from ‘out-of-area’ patients and no reoccurrence of previous ‘one-off’ payments. The Hospice continues to receive regular payments direct into its bank account for the special care that it provides on behalf of the ICB. As stated last year, there has been no material change to the agreement following the transition from the CCGs in July 2022.

Income from the trading subsidiary rose to £2,250,700 from £2,182,803 in the previous year. This was largely owing to the strong performance of the retail outlets in what was the first year without significant trading restrictions owing to the Covid-19 pandemic.

Expenditure

Total expenditure in the year increased from £4,582,032 to £5,191,506 – an increase of £609,474 from the previous year. This is largely due to an increase in staffing costs, the cost of living crisis and the need to ensure we are offering salaries close to those in the NHS and ensure the continuity of staffing levels. We also commenced the first phase of the refurbishment programme due to be finished in late 2023.

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 heavily dependent on voluntary giving and fundraising 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 6 to 9 months of budgeted expenditure. The combination of sustainability funding received via NHS England and the drive to reduce expenditure across the organisation has resulted in our current cash reserves being more than this requirement and equivalent to 16 months of operating costs.

As part of the current policy on reserves, where the reserves would exceed nine months, the Trustees agreed a proposal by the Executive Management Team of a strategic investment fund for 2021/22. This was held as *designated funds* for projects which benefit both the objectives of the hospice and its future financial stability. In this last year, some of these funds were 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. Where not all projects were completed in year, the trustees then agreed a further strategic investment fund for 23/24. The outcome of this fund will be reported in next year’s Annual Report for 23/24.

An analysis of cash reserves at 31st March 2023 reveals that the reserves increased to £5,224,677 from £3,475,775.

This figure is equivalent to approximately 16 months of running costs for the Hospice, an increase from 11 months of running costs held at the end of 2022.

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 31st March 2023, 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 27 November 2023 and signed on their behalf by:



DAW 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 2023 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 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- * have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- * have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the 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.

continued

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

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:

27/11/2023

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total £	2022 Total £
Income and endowments from:					
Donations and legacies	2	1,602,826	–	1,602,826	912,968
Charitable activities	3	1,580,308	367,878	1,948,186	2,381,278
Other trading activities	4	2,398,942	55,478	2,454,420	2,337,158
Investments	5	62,765	–	62,765	21,476
Other income	6	36,632	–	36,632	423,560
Total income		<u>5,681,473</u>	<u>423,356</u>	<u>6,104,829</u>	<u>6,076,440</u>
Expenditure on:					
Raising funds	7	1,442,888	–	1,442,888	1,265,488
Charitable activities	9	3,309,569	439,049	3,748,618	3,316,544
Total expenditure		<u>4,752,457</u>	<u>439,049</u>	<u>5,191,506</u>	<u>4,582,032</u>
Net income from operating activities for the year		929,016	(15,693)	913,323	1,494,408
Net (loss)/gain on investments		(43,350)	–	(43,350)	3,036
Net income for the year		885,666	(15,693)	869,973	1,497,444
Transfer between funds		368,517	(368,517)	–	–
Net movement in funds		1,254,183	(384,210)	869,973	1,497,444
Reconciliation of funds					
Total funds brought forward at 1 April 2022		<u>6,215,698</u>	<u>2,753,009</u>	<u>8,968,707</u>	<u>7,471,263</u>
Total funds carried forward at 31 March 2023		<u>7,469,881</u>	<u>2,368,799</u>	<u>9,838,680</u>	<u>8,968,707</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 40 form part of these accounts


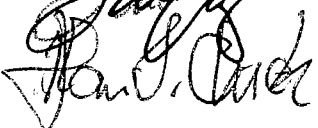
AUDITED ACCOUNTS *continued*

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2023

Company number: 2808633

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Investments	15		604,668		648,017
Tangible fixed assets	16		4,134,460		4,231,779
			<u>4,739,128</u>		<u>4,879,796</u>
Current assets					
Stock	17	9,755		7,963	
Debtors	18	458,470		1,048,193	
Cash at bank and in hand		3,209,677		3,475,775	
Treasury deposits		<u>2,015,000</u>		<u>—</u>	
		<u>5,692,902</u>		<u>4,531,931</u>	
Current liabilities					
Creditors: amounts falling due within one year	19	<u>(593,350)</u>		<u>(443,020)</u>	
Net current assets			<u>5,099,552</u>		<u>4,088,911</u>
Total assets less current liabilities			<u>9,838,680</u>		<u>8,968,707</u>
Total net assets					
			<u>9,838,680</u>		<u>8,968,707</u>
The funds of the charity:					
Unrestricted funds	22		4,796,431		3,319,094
Unrestricted funds held in tangible fixed assets	22		1,913,277		1,928,088
Designated funds	20		752,465		954,200
Restricted funds	21		2,368,799		2,753,009
Non-charitable trading funds	22		<u>7,708</u>		<u>14,316</u>
Total funds			<u>9,838,680</u>		<u>8,968,707</u>

The accounts were approved by the trustees and signed on their behalf on 27 November 2023 by:

TRUSTEE		Print Name	IAN CRAIG
TRUSTEE		Print Name	ALAN J. CHICK

The notes on pages 24 to 40 form part of these accounts


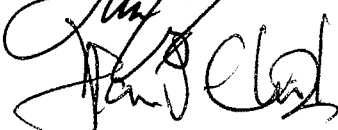
AUDITED ACCOUNTS *continued*

CHARITY BALANCE SHEET AS AT 31 MARCH 2023

Company number: 2808633

	Notes	2023		2022	
		£	£	£	£
Fixed assets					
Fixed asset investments	15		604,674		648,023
Tangible fixed assets	16		4,125,866		4,229,899
			<u>4,730,540</u>		<u>4,877,922</u>
Current assets					
Debtors	18	502,804		1,153,901	
Cash at bank and in hand		3,037,494		3,235,403	
Treasury deposits		<u>2,015,000</u>		<u>-</u>	
		5,555,298		4,389,304	
Current liabilities					
Creditors: amounts falling due within one year	19	<u>(454,866)</u>		<u>(312,835)</u>	
Net current assets			<u>5,100,432</u>		<u>4,076,469</u>
Total assets less current liabilities			<u>9,830,972</u>		<u>8,954,391</u>
Total net assets					
			<u>9,830,972</u>		<u>8,954,391</u>
The funds of the charity:					
Unrestricted funds	22		4,796,431		3,319,094
Unrestricted funds held in tangible fixed assets	22		1,913,277		1,928,088
Designated funds	20		752,465		954,200
Restricted funds	21		<u>2,368,799</u>		<u>2,753,009</u>
			<u>9,830,972</u>		<u>8,954,391</u>

Approved by the trustees and signed on their behalf on 27 November 2023 by:

TRUSTEE 
 TRUSTEE 

Print Name IAN CRAIG
 Print Name ALAN J. GRACE

The notes on pages 24 to 40 form part of these accounts.

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2023

	Note	2023		2022	
		£	£	£	£
Cash flow from operating activities					
Cash generated from operations	1	1,752,379		894,453	
Interest paid		–		(823)	
Net cash provided by operating activities			1,752,379		893,630
Cash flows from investing activities:					
Purchase of tangible fixed assets		(66,242)		(35,739)	
Sale of tangible fixed assets		–		1,417	
Charibond and Charifund income		23,116		17,207	
Interest received		39,649		4,269	
Net cash (used in)/provided by investing activities			(3,477)		(12,846)
Cash flows from financing activities:					
Loan repayments in the year		–		(232,514)	
Net cash used in financing activities			–		(232,514)
Change in cash and cash equivalents in the reporting period			1,748,902		648,270
Cash and cash equivalents at 1 April 2022			3,475,775		2,827,505
Cash and cash equivalents at 31 March 2023			5,224,677		3,475,775
I Reconciliation of net income to net cash flow from operating activities					
			2023		2022
			£		£
Net income from operating activities for the reporting period			913,323		1,494,408
Adjustments for:					
Depreciation charges			163,485		178,503
(Profit)/Loss on sale of tangible fixed assets			76		(961)
Investment income			(62,765)		(21,476)
Interest paid			–		823
(Increase)/Decrease in stocks			(1,792)		325
Decrease/(Increase) in debtors			589,723		(738,469)
Increase/(Decrease) in creditors			150,329		(18,700)
Net cash provided by operating activities			1,752,379		894,453

1 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 are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds 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 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.

NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
2 Donations and legacies				
Donations				
General donations	257,434	–	257,434	187,860
Donated from fundraising events	170,767	–	170,767	193,060
In memoriam	124,286	–	124,286	124,238
Charitable trusts	75,000	–	75,000	99,000
Covid-19 Appeal	–	–	–	17,843
	<u>627,487</u>	<u>–</u>	<u>627,487</u>	<u>622,001</u>

All donations in the previous year relate to unrestricted funds.

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Legacies				
Legacies	<u>975,339</u>	<u>–</u>	<u>975,339</u>	<u>273,742</u>

All legacies in the previous year relate to unrestricted funds.

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Grants				
Job Retention Scheme	<u>–</u>	<u>–</u>	<u>–</u>	<u>17,225</u>
Total donations and legacies	<u>1,602,826</u>	<u>–</u>	<u>1,602,826</u>	<u>912,968</u>

All grants in the previous year relate to restricted funds.

NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
3 Income from charitable activities				
Core funding	1,510,548	–	1,510,548	1,433,235
Discharge funding	–	110,000	110,000	–
Speciality Doctor income	33,420	–	33,420	30,213
Out of area CCG funding	36,340	–	36,340	166,860
Pharmacy costs	–	116,658	116,658	126,297
24 Hour helpline	–	43,600	43,600	40,000
NHS Pensions	–	8,332	8,332	27,310
Clinical Leadership	–	18,288	18,288	19,088
Whiston Consultants salary funding	–	31,000	31,000	200,000
Sustainability funding	–	–	–	300,000
Occupational Therapist funding	–	40,000	40,000	38,275
	<u>1,580,308</u>	<u>367,878</u>	<u>1,948,186</u>	<u>2,381,278</u>

The income from charitable activities last year was £2,381,278 of which £1,630,308 was unrestricted and £750,970 restricted.

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
4 Income from other trading activities				
Income from trading subsidiary (note 8)	2,250,700	–	2,250,700	2,182,803
Events organised by the hospice	135,470	–	135,470	117,859
Training programmes	–	55,478	55,478	23,870
Room hire	12,772	–	12,772	12,626
	<u>2,398,942</u>	<u>55,478</u>	<u>2,454,420</u>	<u>2,337,158</u>

The income from other trading activities last year was £2,337,158 of which £2,313,288 was unrestricted and £23,870 restricted.

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
5 Investment income				
Charibond and Charifund income	23,116	–	23,116	17,207
Interest on cash held at bank	39,649	–	39,649	4,269
	<u>62,765</u>	<u>–</u>	<u>62,765</u>	<u>21,476</u>

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

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
6 Other income				
Catering income	16,924	–	16,924	19,631
NHS England Covid-19 funding	–	–	–	308,207
Business interruption income	–	–	–	70,137
Other income	2,940	–	2,940	10,632
Room hire	16,768	–	16,768	14,953
	<u>36,632</u>	<u>–</u>	<u>36,632</u>	<u>423,560</u>

See page 30 for note relevant to Other income.

6 Other income from page 29

The other income last year was £423,560 of which £115,353 was unrestricted and £308,207 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	2023 Total	2022 Total
	£	£	£	£
7 Expenditure on raising funds				
Fundraising salaries	186,876	–	186,876	184,323
Other direct fundraising costs	51,938	–	51,938	37,288
Rent and rates	10,186	–	10,186	3,614
Support costs (note 10)	22,098	–	22,098	21,080
Fundraising trading				
Cost of goods sold and other costs (note 8)	1,171,790	–	1,171,790	1,019,183
	<u>1,442,888</u>	<u>–</u>	<u>1,442,888</u>	<u>1,265,488</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:

	2023 £	2022 £
Income		
Sale of goods	1,655,923	1,319,816
Lottery income	579,034	649,406
Job retention scheme	–	11,371
Covid-19 government grants	10,685	32,347
Room hire	5,058	–
Business interruption income	–	169,863
	<u>2,250,700</u>	<u>2,182,803</u>
Cost of sales and administrative expenses	<u>(1,171,790)</u>	<u>(1,019,183)</u>
Profit for the year	<u>1,078,910</u>	<u>1,163,620</u>
Gift Aid donations to parent charity	<u>1,085,518</u>	<u>1,171,312</u>
The assets and liabilities of the subsidiary were:		
Fixed assets	8,594	1,880
Current assets	276,480	309,097
Creditors: amounts falling due within one year	<u>(277,360)</u>	<u>(296,655)</u>
Total net assets	<u>7,714</u>	<u>14,322</u>
Aggregate share capital and reserves	<u>7,714</u>	<u>14,322</u>

NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

	Unrestricted	Restricted	2023 Total	2022 Total
	£	£	£	£
9 Expenditure on charitable activities				
Medical and nursing salaries	1,587,054	157,622	1,744,676	1,619,159
Occupational therapist	–	40,000	40,000	38,280
Uniforms	1,596	–	1,596	1,312
Nursing supplies	4,328	116,656	120,984	131,828
Catering salaries	126,660	–	126,660	110,542
Other catering costs	54,318	–	54,318	36,824
Cleaning and maintenance salaries	211,392	–	211,392	183,675
Other cleaning costs	21,004	–	21,004	11,488
Repairs, renewals and maintenance	96,410	–	96,410	98,020
Refurbishment costs	126,480	–	126,480	–
Training and recruitment	29,954	10,668	40,622	12,902
Insurance	19,848	–	19,848	15,298
Travel costs	9,874	–	9,874	3,542
Equipment hire	3,980	–	3,980	20,798
Heat, light and water	78,916	–	78,916	77,561
Printing, postage and stationery	14,196	–	14,196	12,263
IT and computer maintenance	30,056	9,607	39,663	30,307
Security	76,088	–	76,088	70,875
Helpline	–	30,561	30,561	27,619
Volunteer drivers and taxis	3,880	–	3,880	2,048
Irrecoverable VAT	17,255	–	17,255	10,290
Depreciation – leasehold buildings	64,574	52,237	116,811	116,615
– fixtures and fittings	17,965	6,253	24,218	28,389
Support costs (note 10)	713,741	15,445	729,186	656,909
	<u>3,309,569</u>	<u>439,049</u>	<u>3,748,618</u>	<u>3,316,544</u>

Of the total expenditure in the previous year of £3,316,544, a total of £2,854,524 was unrestricted and £462,020 restricted.

NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

	Charitable Activities £	Fundraising Activities £	2023 Total £	2022 Total £
10 Support costs				
Management and administrative salaries	572,056	22,098	594,154	542,994
Printing, postage and stationery	21,302	–	21,302	18,394
IT and computer maintenance	59,495	–	59,495	45,460
Telephone and fax	4,367	–	4,367	(12,099)
Miscellaneous expenses	27,985	–	27,985	27,278
Depreciation – fixtures & fittings, computer equipment and motor vehicles	20,601	–	20,601	24,384
Loss/(Profit) on disposal of assets	76	–	76	(961)
Audit and accountancy fees	7,200	–	7,200	6,600
Professional fees	16,104	–	16,104	25,116
Bank loan interest	–	–	–	823
	<u>729,186</u>	<u>22,098</u>	<u>751,284</u>	<u>677,989</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 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Staff costs				
Wages and salaries	2,953,966	2,713,286	2,451,455	2,268,709
Employers NI	257,872	223,369	224,314	195,163
Pensions	212,591	196,814	187,989	179,683
	<u>3,424,429</u>	<u>3,133,469</u>	<u>2,863,758</u>	<u>2,643,555</u>

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

	Group 2023	Group 2022	Charity 2023	Charity 2022
Direct charitable	48	55	48	55
Management and administration	16	13	14	11
Fundraising and publicity	25	22	6	5
	<u>89</u>	<u>90</u>	<u>68</u>	<u>71</u>

NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

11 Staff costs (cont)

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

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
£60,000 - £70,000	1	2	1	2
£70,000 - £80,000	1	1	1	1

Indemnity insurance for the trustees is covered at a premium of £316 (2022 – £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 £315,202 (2022 – £285,044).

12 Net income for the year before taxation

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

	2023	2022
	£	£
Depreciation of owned assets	163,485	178,503
Loss/(Profit) on sale of tangible fixed assets	76	(961)
Operating leases - land and buildings	121,933	111,249
Auditors' remuneration	9,700	8,600
Auditors' remuneration – non audit services	3,208	2,790

13 Taxation

No liability to UK corporation tax arose on trading activities either for the year ended 31 March 2023 or for the previous year.

	Group 2023	Group 2022	Charity 2023	Charity 2022
	£	£	£	£
14 Interest payable				
Bank loan interest	–	823	–	823

NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2023

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 2022	359,880	288,138	648,018
Net unrealised investment gain/(loss)	<u>(26,854)</u>	<u>(16,496)</u>	<u>(43,350)</u>
Market value as at 31 March 2023	<u>333,026</u>	<u>271,642</u>	<u>604,668</u>
Historical cost at 31 March 2023	<u>393,645</u>	<u>262,319</u>	<u>655,964</u>

Charity

As above			604,668
Investment in subsidiary company			6
			<u>604,674</u>

16 Tangible fixed assets

	Long Leasehold Land & Buildings £	Fixtures Fittings & Equipment £	Computer Equipment £	Motor Vehicles £	Total £
Group					
Cost					
At 1 April 2022	5,838,639	622,345	215,453	29,299	6,705,736
Additions	32,111	26,799	7,332	–	66,242
Disposals	–	(23,768)	(2,359)	(1,200)	(27,327)
At 31 March 2023	<u>5,870,750</u>	<u>625,376</u>	<u>220,426</u>	<u>28,099</u>	<u>6,744,651</u>
Depreciation					
At 1 April 2022	1,714,891	515,245	215,453	28,368	2,473,957
Charge for the year	116,811	44,708	1,035	931	163,485
Elimination on disposal	–	(23,692)	(2,359)	(1,200)	(27,251)
At 31 March 2023	<u>1,831,702</u>	<u>536,261</u>	<u>214,129</u>	<u>28,099</u>	<u>2,610,191</u>
Net book value					
At 31 March 2023	<u>4,039,048</u>	<u>89,115</u>	<u>6,297</u>	<u>–</u>	<u>4,134,460</u>
At 31 March 2022	<u>4,123,748</u>	<u>107,100</u>	<u>–</u>	<u>931</u>	<u>4,231,779</u>
Charity					
Cost					
At 1 April 2022	5,838,639	517,670	210,246	6,200	6,572,755
Additions	32,111	18,230	7,332	–	57,673
Disposals	–	(23,768)	–	(1,200)	(24,968)
At 31 March 2023	<u>5,870,750</u>	<u>512,132</u>	<u>217,578</u>	<u>5,000</u>	<u>6,605,460</u>
Depreciation					
At 1 April 2022	1,714,891	412,450	210,246	5,269	2,342,856
Charge for the year	116,811	42,853	1,035	931	161,630
Elimination on disposal	–	(23,692)	–	(1,200)	(24,892)
At 31 March 2023	<u>1,831,702</u>	<u>431,611</u>	<u>211,281</u>	<u>5,000</u>	<u>2,479,594</u>
Net book value					
At 31 March 2023	<u>4,039,048</u>	<u>80,521</u>	<u>6,297</u>	<u>–</u>	<u>4,125,866</u>
At 31 March 2022	<u>4,123,748</u>	<u>105,220</u>	<u>–</u>	<u>931</u>	<u>4,229,899</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 2023

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
17 Stocks				
Stocks	<u>9,755</u>	<u>7,963</u>	<u>–</u>	<u>–</u>
	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
18 Debtors				
VAT	63,605	28,584	45,398	20,314
Amounts due from subsidiary company	–	–	138,876	166,470
Other debtors	25,987	686,006	15,083	683,156
Prepayments & accrued income	368,878	333,603	303,447	283,961
	<u>458,470</u>	<u>1,048,193</u>	<u>502,804</u>	<u>1,153,901</u>
	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
19 Creditors:				
amounts falling due within one year				
Trade creditors	234,605	132,799	214,328	112,545
Social security and other taxation	64,045	51,160	54,907	43,737
Other creditors and accruals	294,700	259,061	185,631	156,553
	<u>593,350</u>	<u>443,020</u>	<u>454,866</u>	<u>312,835</u>

20 Unrestricted funds

	Unrestricted Funds Held in Tangible Fixed Assets	Designated Funds	Trading Funds	Non Charitable Trading Funds	Total
	£	£	£	£	£
Balance at 1 April 2022	1,928,088	954,200	3,319,094	14,316	6,215,698
Movement in funds in the year	(14,811)	(201,735)	1,477,337	(6,608)	1,254,183
Transfer between funds	–	–	–	–	–
Balance at 31 March 2023	<u>1,913,277</u>	<u>752,465</u>	<u>4,796,431</u>	<u>7,708</u>	<u>7,469,881</u>

Funds have been designated for the following purposes:

	£
Repairs and maintenance	61,038
IT expenditure	761
Trading company improvements	91,662
Redevelopment of hospice	530,598
Contingencies	68,406
	<u>752,465</u>

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

21 Restricted funds

	Movement in Resources			Balance at 31.3.23 £
	Balance at 1.4.22 £	Incoming Resources £	Expenditure & Transfers £	
SIFT –				
Medical student training	–	55,478	(55,478)	–
Merseyside & Cheshire Cancer Network –				
Funding for education and training	30,744	–	(10,668)	20,076
Big Lottery Fund				
Funding for kitchen equipment	12	–	(12)	–
Cheshire & Merseyside ICB –				
Funding for pharmacy costs	–	116,658	(116,658)	–
Funding towards NHS Pension Scheme	–	8,332	(8,332)	–
Funding for Helpline	–	43,600	(43,600)	–
Discharge funding	–	110,000	–	110,000
“The Living Well” Project				
Funding from Social Investment Business	418,000	–	(9,500)	408,500
Funding from Medicash	4,400	–	(100)	4,300
Bladeless fans	1,600	–	–	1,600
St Helens CCG				
Funding towards The Living Well				
IT equipment	16,363	–	(1,035)	15,328
Annexe Fund –				
Funding towards building of annex	576,671	–	(15,379)	561,292
Help the Hospices				
Room to Care	657,470	–	(15,290)	642,180
Day Therapy Unit Fund –				
Funding towards building of day therapy unit	558,432	–	(11,169)	547,263
Community Foundations				
Funding for car park lighting	1,470	–	(37)	1,433
Ravensdale Trust				
Funding for kitchen equipment	7,607	–	(6,241)	1,366
Groundworks at Living Well	1,989	–	(49)	1,940
St James Place				
Funding for rehab suite	8,803	–	(125)	8,678
Refurbishment Fund				
Funding towards hospice refurbishment	34,565	–	(588)	33,977
MOU Grant				
Funding for two medical assistants	–	18,288	(18,288)	–
St Helens CCG				
Funding for computer equipment	34,883	–	(24,017)	10,866
Funding for consultant salary	100,000	31,000	(131,000)	–
Funding for therapy services	–	40,000	(40,000)	–
Sustainability funding	300,000	–	(300,000)	–
	<u>2,753,009</u>	<u>423,356</u>	<u>(807,566)</u>	<u>2,368,799</u>

22 Analysis of group net assets by fund

	Fixed Assets	Current Assets	Creditors Within One Year	Creditors After One Year	Total
	£	£	£	£	£
Restricted funds	2,331,183	37,616	–	–	2,368,799
Unrestricted funds held in Tangible fixed assets	1,913,277	–	–	–	1,913,277
Designated funds	–	752,465	–	–	752,465
Unrestricted general funds	494,668	4,902,821	(593,350)	–	4,804,139
	<u>4,739,128</u>	<u>5,692,902</u>	<u>(593,350)</u>	<u>–</u>	<u>9,838,680</u>

23 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 £121,393 (2022 - £115,440). The contributions of the charity and employees are 14% (2022 - 14%) and 5% (2022 - 5%) of earnings respectively. The group also operates defined contribution pension schemes for certain other employees and the charge for the year was £91,198 (2022 - £81,374).

24 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.

25 Operating lease commitments

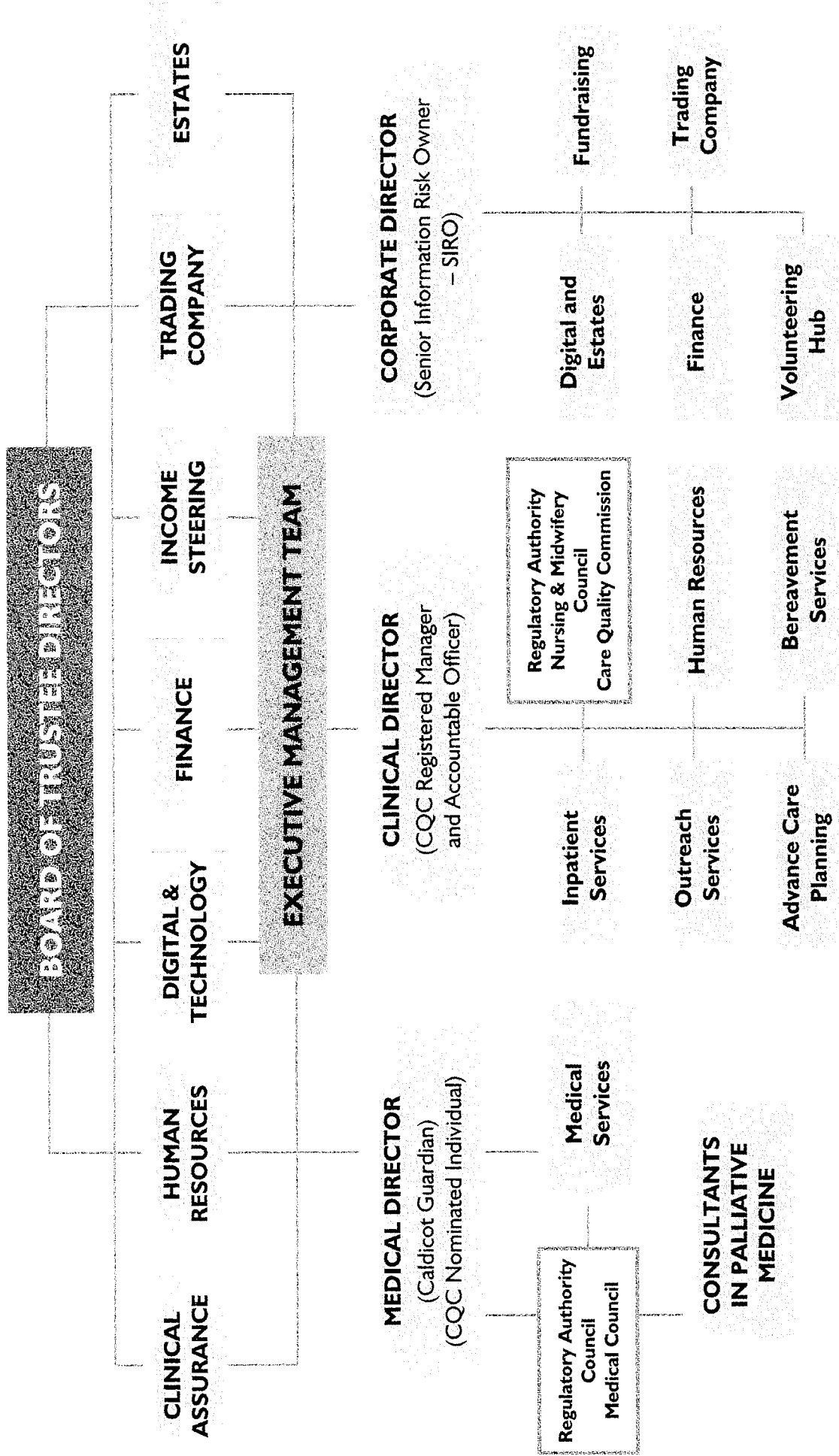
The total future minimum lease payments are as follows:–

	Group 2023 £	Group 2022 £	Charity 2023 £	Charity 2022 £
Land and buildings				
Operating leases which expire:				
Within one year	5,000	–	5,000	–
Between one and five years	139,358	192,175	139,358	192,175
	<u>144,358</u>	<u>192,175</u>	<u>144,358</u>	<u>192,175</u>
Other				
Operating leases which expire:				
Within one year	487	487	–	–
Between one and five years	79,779	57,150	42,921	9,108
Greater than five years	8,700	–	8,700	–
	<u>88,966</u>	<u>57,637</u>	<u>51,621</u>	<u>9,108</u>

26 Related party disclosures

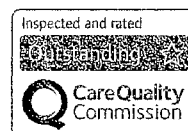
During the year, the charity paid £4,171 (2022: nil) for goods from a company in which the trustee, Mr S Fairhurst, is a director.

APPENDIX – ORGANISATIONAL CHART





Willowbrook
Hospice *Every Contact Counts*



Registered Address:
Willowbrook Hospice, Portico Lane, Prescott, Merseyside L34 2QT
Tel: 0151 430 8736
www.willowbrook.org.uk

Willowbrook Hospice is a Company Limited by Guarantee, Registered in England. Registered No: 2908633. Registered Charity No. 1020240.
Registered Office: Portico Lane, Eccleston Park, Prescott, Merseyside L34 2QT