



Trustee's Annual Report & Accounts

For the year to 31st March 2021



**Wrightington, Wigan and Leigh Health
Services Charity**

Registered Charity No. 1048659

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Chairman's welcome

I am delighted to present the 2020/21 annual report for Wrightington, Wigan and Leigh Health Services Charity known to staff, patients, and supporters as Three Wishes.

During the financial year 2020/21 the Board approved the creation of a new designated fund, WWL Healthcare Heroes Fund, in response to donations being made to support our staff during COVID.

This fund ended the financial year with a fund balance of £208k of which £180k was received as a Grant from NHS Charities Together. This grant allocation had been distributed under Stage 1 of the COVID Urgent Appeal Grant Scheme to be spent on enhancing the well-being of NHS Staff, volunteers and patients impacted by COVID. The Trusts ambition is to use this grant funding to create staff rest facilities on the Royal Albert site.

During the year we have had the pleasure of once again working with our colleagues throughout the hospital who have so generously given up their time to take part in fundraising events and activities to support Three Wishes. Details of some of these events can found on page 5.

This will be my last annual report as the Chair of Three Wishes, as I have come to the end of my term of office after seven years in post at Wrightington Wigan and Leigh, I have always been proud of my involvement with WWL and Three Wishes

I would like to pay tribute to my executive colleagues, non-executive directors, governors and all those who have supported me in my role as Chairman of Three Wishes.

And finally, on behalf of the Charitable Trust Board, I would like to take this opportunity to thank all our supporters, fundraisers and volunteers for their hard work, commitment, and continued generosity throughout the year and for your most valuable contribution to the welfare and wellbeing of our patients, visitors and staff.


Robert Armstrong, Chairman



Key Highlights of the year

As was the case for all organisations and charities, the financial year 2020/21 has been a year like no other. As we started the year, the global COVID-19 pandemic had just begun. The UK had entered its first period of national lockdown and people were beginning to adjust to social distancing and being asked to stay at home wherever possible. These restrictions resulted in the footfall of visitors being greatly reduced across all hospital sites and this impacted heavily on donations that would have normally been received on wards and in departments. On-site fundraising activities that involved the public were suspended and we also bid a fond farewell to our Fundraising Manager who left the charity for pastures new.

On a positive note, hundreds of thousands of people got behind the NHS including the incredible Captain Sir Tom who raised nearly £40m for the NHS Charities together Covid appeal of which Three Wishes received £180k. These funds will be used to support the Trusts ambition to create much needed staff rest facilities.

The Charity also benefited from many generous donations of food, toiletries and chocolate.

These gifts in kind were immediately distributed to and consumed by staff and patients. Due to these being immaterial in value they have not been included within the income figures in the accounts.

The charity also benefited from a number of higher value items including iPads and a permanent intelligent lighting solution. This lighting solution has become fondly known as the Tree of Hope and is regularly visited by staff visitors, patients and the residents of Wigan and Leigh. It is a reminder to us all, of the challenges we have overcome during this year.

These items have been included as income in the annual accounts.

A legacy of £193k was gratefully received by the Heart and Lung Fund and will be used to purchase various items of medical equipment.

Your support, our appreciation

The mission of Wrightington, Wigan and Leigh Health Services Charity is to further improve the environment and experience of our patients through purchasing equipment and enhancing services across all sites. This is achieved by the incredible support the charity receives from fundraisers, volunteers, those donating in memory of a loved one, or in recognition of the great care and service they have received.

The motivation and commitment shown by our supporters, is heartwarming and inspiring. As our charity grows, we have the privilege of sharing the amazing stories and motivations of some of our fundraisers. All donations made are gratefully received and make a real difference to our patients.

Fundraiser Stories

Due to the imposed restrictions relating to COVID and the absence of a Fundraising Manager fundraising activities had significantly reduced during the year.

The following highlight some of the successes that were achieved.



Tree of Hope

Martin Coop at Festive Lights was extremely generous in donating a permanent intelligent lighting solution worth over £10,000 as a thank you to the NHS during COVID and to provide some positivity and support during the pandemic.

Wrightington Wish Fund

The Outpatients department at Wrightington Hospital held a very successful tombola raising over £400 for the Wrightington Wish Fund.



WWL Healthcare Hero's Fund

2021 was an unsettling and challenging year for everybody due to COVID however this didn't stop the kind people of Wigan constantly fundraising for our hospital(s) and we would like to thank the following for their support:



Paula Walsh
Sarah Smee
Eva Curless
Leanne Walsh
Hawkley Hall
Dean Gregory

Singalong Live with Diva P
Tim's going Bald
A Night for the NHS
Sale of NHS Drawings
High School Bake Sales
Head Shave

We would like to take this opportunity to thank all those that have supported us during this challenging year.



Campaigns

The Charity has one active fundraising campaign this will continue through to 2021/2022.

In Pink

In Pink is a campaign that has been set up to raise funds for equipment ultimately to support the breast screening service in screening more women faster. The campaign also aims to highlight the importance of breast screening appointments and to encourage all women to attend an appointment if they are invited.

Since the launch of this campaign in October 2019, £14k has been raised for the improvement of Breast Screening Services at the Thomas Linacre Centre and a range of activities have been undertaken during this time.



The difference we make to our patients

During the year, the Charity spent £173k on equipment and patient comforts aimed at enhancing the patient experience when visiting our hospitals.

Some of our key purchases and how these have made a difference to our patients are detailed below:

'RITA' – Reminiscence Interactive Therapy Activities

Several new 'RITA' devices for wards across multiple hospital sites were purchased during the year to support dementia patients. These devices improve interaction and conversation with patients, their families, and staff. They provide stimulating and personalised activities, games, photos, and videos for dementia patients which encourages and facilitates reminiscence about their lives. Such activities can help to calm challenging behaviour, promote independence, and improve mood and wellbeing.

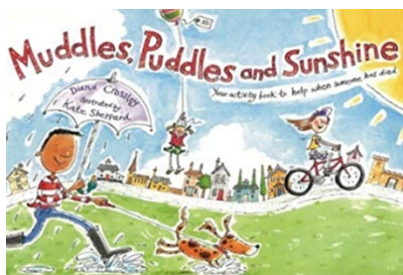


Muddles, Puddles & Sunshine Books

“Muddles, Puddles & Sunshine” books offer practical & sensitive support for bereaved children.

These books offer a structured approach and an outlet for many difficult feelings which inevitably follow when someone dies. The books aim to help children make sense of their experience by reflecting on the different aspects of their grief, whilst finding a balance between remembering and having fun. The books also provide a valuable keepsake in the years to come.

They are also particularly valuable when the loss is sudden, which was the case for many of the patients who died from COVID.



Cold Cap Machine

The Cancer Care Fund purchased a double cold cap machine to help minimise hair loss for patients going through chemotherapy. Hair loss can be traumatic to patients at a time when they are already going through the difficult diagnosis.



Mobile Ventilator

We purchased a new ventilator to use for pre-term babies. This modern generation ventilator will help provide the best care in helping the lungs of preterm babies to recover.

Future Plans

The COVID pandemic continued throughout the whole of the financial year 2020/21.

Infection prevention control measures and a restriction on patients and visitors attending hospital as a result of COVID has impacted on the opportunity for one off donations and has resulted in fundraising on hospital sites being suspended.

These restrictions are expected to continue into the new financial year 2021/22 and for this reason the charity has not committed to any fundraising plans for the new financial year. As a result of this decision there are no plans at the moment in time to replace the fundraising manager post which became vacant at the start of the year.

Objectives of the Charity

Statute

The Charity is committed to spend in line with the statutory public interest benefit criteria. It is additionally guided by its specific objects and mission statement, below.

The principal objectives and purposes of Wrightington, Wigan and Leigh Health Services Charity, as set out in the trust deed, are as follows.

“To provide for any charitable purposes relating to the National Health Service”

The Charity works alongside the Foundation Trust to ensure that the advancement of healthcare is achieved daily. The Charity’s approved mission statement is as follows.

“The mission of Wrightington, Wigan and Leigh Health Services Charity is to further improve the quality of patient care, through staff training, purchasing medical equipment and enhancing the patient environment and experience. This is achieved through the generosity of the public and by fundraising activities, events and appeals.”

Structure, governance, and management

Corporate Trustee

The sole corporate trustee of the charity is Wrightington, Wigan and Leigh NHS Teaching Hospitals Foundation Trust. The Charity was established in accordance the National Health Services (Consequential Provision) Act 2006.

The Corporate Trustee is managed by its Board of Directors which consists of executive and non-executive directors. It has responsibility for ensuring that the NHS body fulfils its duties in managing the charitable funds. Members of the Foundation Trust Board are not individual trustees under Charity Law, but act as agents on behalf of the Corporate Trustee. They fulfil the Trustee’s legal duty by ensuring that funds

are spent in accordance with the objects of each fund in pursuit of public/patient benefit, and independently determine the Charity's strategy through meetings of the Charitable Trust Board.

The Charity adopted the working name 'Three Wishes' in 2012. The full current name of the Charity is Wrightington, Wigan and Leigh Health Services Charity.

Charitable Trust Board

The Foundation Trust is the sole trustee of the Wrightington, Wigan and Leigh Health Services Charity, registered charity number 1048659, ("the Charity") in its corporate capacity.

The corporate trustee has powers under section 11 of the Trustee Act 2000 to appoint and delegate to agents. This power includes appointing a committee, membership of which is not necessarily restricted to its directors.

The corporate trustee also has powers under the Inheritance and Trustees' Powers Act 2014 power of advancement as set out in Chapter 16, Section 9.

The Foundation Trust has duly established and appointed the Charitable Trust Board as a committee to administer the charitable funds. Members of the Charitable Trust Board act as agents of the Foundation Trust.

Independence

In order to retain independence and balance in its decision making the Charitable Trust Board membership comprises of:

- Chair of the Foundation Trust (Chair)
- Chief finance Officer
- Chief Nurse
- Deputy Chief Executive
- Director of Communications and Stakeholder Engagement
- Director of Strategy and Planning
- Three (3) Non-Executive Directors

The members of the Charitable Trust Board who served during the year were drawn from those Corporate Trustee Board members listed above, as well as the following additional members.

- Governor member Andrew Haworth (April 2020 to March 2021)

All executive and non-executive directors of the Foundation Trust are members of the Charitable Trust Board and are entitled to attend and vote at any meeting.

Corporate Trustee's appointments

The methods of appointment to the key governance roles within the Board of Directors and Council of Governors of the Corporate Trustee are reported in the Corporate Trustee's Annual Report and Accounts 2020/21 and contained within the Corporate

Trustee's Constitution. Copies of these documents can be obtained by contacting the Foundation Trust (see Reference and administrative details), and the Annual Report can be viewed on the Foundation Trust website.

Public interest benefit

The Corporate Trustee ensures that the *public benefit* criteria, as detailed in the Charities Act 2011, are met by demanding that each funding application is critically assessed against those criteria via the Charity's internal expenditure guidance. Applications are prioritised and rejected or approved based on the availability of funds and compliance with the policy.

Funds are used to provide benefit to a wide range of patients, and any funds used for staff enablement are only allocated to projects that will directly benefit patients.

Management and delegation

The day-to-day management of the Charity's funds is delegated to individual fund committees made up of a variety of staff members and independent governors. Each divisional committee has approved terms of reference and the following remit.

- Monitor spending throughout the financial year.
- Review, consider and, when appropriate, approve applications for charitable expenditure in their area.
- Ensure that the funds are used effectively within their remit, in line with donors' wishes.
- Continually review financial controls and Standing Financial Instructions confirming that all expenditure is totally consistent with their fund's objectives and the Charity's Expenditure Guidance policy.

The Foundation Trust's Financial Services department is responsible for the financial administration of the Charity and ensures that all expenditure is compliant with internal policy and charity law.

Reference and administrative details

Principal office

The principal office for the Charity is

Wrightington, Wigan and Leigh NHS Teaching Hospitals Foundation Trust
Trust Headquarters
The Elms
Royal Albert Edward Infirmary
Wigan Lane
Wigan
WN1 2NN

Administration and records

The accounting records and day-to-day administration of the funds are undertaken by the Finance Directorate located at Buckingham Row, Brick Kiln Lane, Wigan WN1 1XX.

Donations and fundraising enquiries and assistance

The Finance Department
Email: ThreeWishesCharity@wwl.nhs.uk

Board of Directors

Robert Armstrong	Chair
Silas Nicholls	Chief Executive
Sanjay Arya	Medical Director
Mary Fleming	Chief Operating Officer
Alison Balson	Director of Workforce
Ian Boyle (from 7/10/20) *	Chief Finance Officer
Ged Murphy (to 6/10/20) *	Acting Chief Finance Officer
Paul Howard	Director of Corporate Affairs
Anne-Marie Miller (from 1/03/21) *	Director of Communications and Stakeholder Engagement
Richard Mundon	Director of Strategy and Planning
Morag Olsen (from 9/11/20 to 21/02/21)	Interim Chief Nurse
Helen Richardson (to 31/10/20)	Chief Nurse
Rabina Tindale (from 15/01/21)	Chief Nurse
Sandeep Ranote (From 19/10/20)	Medical Director for Mental Health & Integration
Tony Warne	Non-Executive Director
Claire Austin	Non-Executive Director
Mick Guymer	Non-Executive Director
Ian Haythornthwaite	Non-Executive Director
Rhona Bradley	Non-Executive Director
Steven Elliot	Non-Executive Director
Lynne Lobley	Non-Executive Director

*All of the members were in post for the 12-month period to 31st March 2021 except where indicated.

The Trustees have access to qualified and dedicated internal resources including Trust secretary and the Finance team. They also have the ability to seek external advice when required. The professionals concerned maintain CPD as part of their professional development.

Advisors

The following services were retained by the Charity during 2020/21

Bank

National Westminster Bank PLC
Sovereign Business Park
Kingscroft Court
Wigan
WN1 3AP

Independent Examiners

Voisey & Co LLP
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Registered administrative details and overview are also available on the Charity Commission website: www.charitycommission.gov.uk.

Risk management

The Charity's key systems are designed and implemented by Wrightington, Wigan and Leigh Teaching Hospitals NHS Foundation Trust, the Charity therefore benefits from the Foundation Trust's robust internal control and risk management framework.

The major risks to which the Charity is exposed are identified and mitigating actions considered in meetings of the Charitable Trust Board.

The main risk to which the Charity is currently exposed is competition from other charities resulting in reduced public profile and associated decline in income streams. Several mitigations are in place and the risk is monitored through Charitable Trust Board.

Income and expenditure is monitored at Charitable Trust Board as part of the risk management process to avoid unforeseen calls on reserves and to ensure that the Charity is well-positioned to meet its objectives throughout the year.

The Trust's Audit Committee sets aside dedicated time to discuss charitable fund audit and risk matters.

The COVID restrictions that have been implemented for infection prevention continue to reduce fundraising activities on the Trust site and reduce 'footfall' donations on Wards and Departments.

Financial review

Reserve's policy

The Charity is not at risk of incurring expenditure on unforeseen emergency or operational costs and is not reliant on regular income streams. Divisional fund expenditure is regularly monitored against fund balances and can be readily controlled, overspending risk is therefore mitigated and there is no risk to short-term deficits in its cash budgets.

The total funds held by the Charity as at 31st March 2021 were unrestricted £1,036k (£873k 2019/20) and restricted £383k (£193k 2019/20).

In order to meet the administrative fee and pre-approved commitments during the year the Corporate Trustee set a target reserve of £22k for 2020/21 (£134k 2019/20).

The reduction of the administration costs was due to less staff costs being incurred as a result of COVID.

Investment policy

Background

By law, the Charity must ensure it spends any income received within a 'reasonable period of receipt'. Charities should not hold substantial unspent reserves as a matter of course. However, where NHS charitable funds have surplus monies not needed to fund immediate charitable activities, trustees may elect to invest some or all this surplus to generate additional income to fund future activities.

All investment decisions

- must comply with the Trustee Act 2000 and have regard to the Act's standard investment criteria; and
- must be informed by proper professional investment advice.

The investment policy of the Corporate Trustee is to deposit fund balances in short-term interest-bearing accounts. This decision is based upon the intention in the short term to spend the funds, such that long-term investment would not be appropriate.

Annual review of income and expenditure

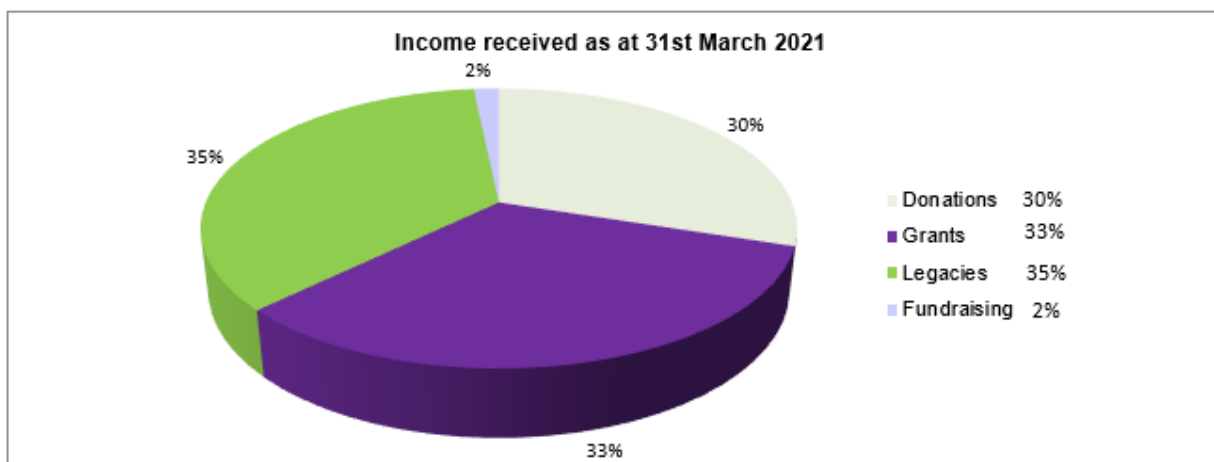
Incoming resources

The Charity relies upon donations and legacies as its main source of income.

Total income for 2020/21 was £548k (£325k 2019/20).

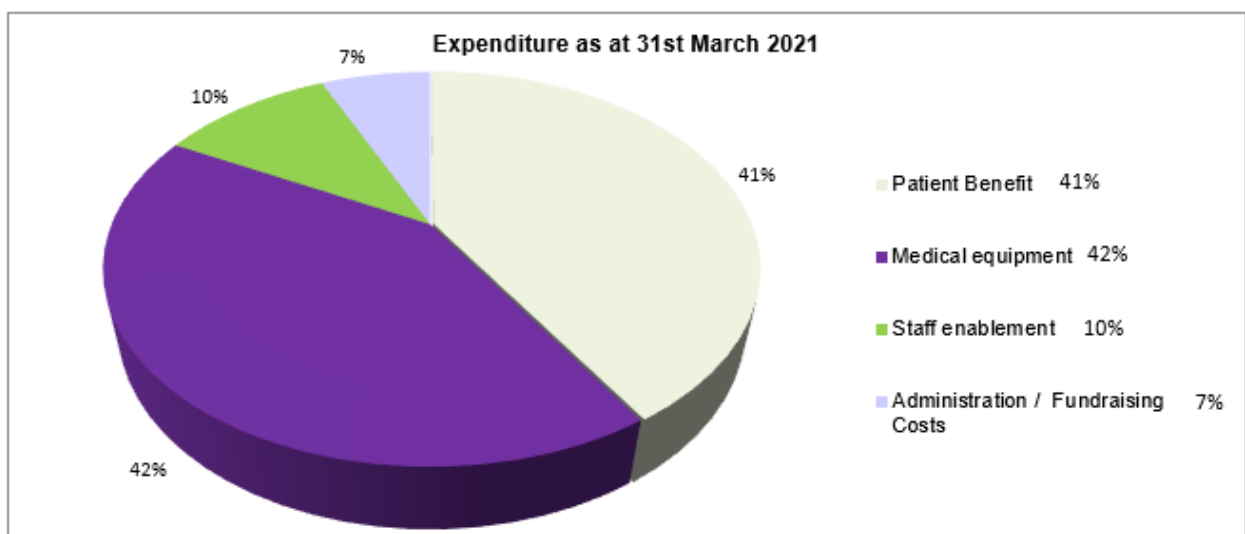
The Charity received legacy income totalling £195k (£153k, 2019/20).

The chart below shows a breakdown of incoming resources:



Resources Expended

The statement of financial activities shows the total expenditure for the year was £196k (£494k 2019/20) showed by category in the graph below:



Statement of Trustee's Responsibilities

The Corporate Trustee is responsible for preparing the Trustee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year, and of its financial position at the end of the year. In preparing financial statements that give a true and fair view, the Trustee should follow best practice and:

- Select suitable accounting policies and then apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- Prepare the financial statements on the *going concern* basis unless it is inappropriate to presume that the Charity will continue in operation; keep proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and which enables the Trustee to ensure that the financial statements comply with the requirements in the Charities Act 2011, the applicable Charities (accounts and Reports) regulations, and the provisions of the trust deed.
- Safeguard the assets of the Charity, therefore taking reasonable steps in the prevention and detection of fraud and other irregularities.

The Corporate Trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements set out on pages 18 to 30 attached have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.

The Corporate Trustee is responsible for the maintenance and integrity of the Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By delegated authority on behalf of the Corporate Trustee

R Armstrong  Date **27 October 2021**

Chairman*  Date **27 October 2021**

Trust Board Director

The Board may authorise another Board member to sign in place of the Chairman.

Independent examiners report to the Trustees of Wrightington, Wigan and Leigh Health Services Charity

I report on the accounts of Wrightington, Wigan and Leigh Health Services Charity for the year ended 31st March 2021, which are set out on pages 18 to 30.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act.
- follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act: and
- state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

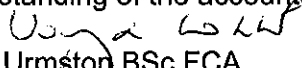
In connection with my examination, no matter has come to my attention:

1 which gives me reasonable cause to believe that, in any material respect, the requirements:

- to keep accounting records in accordance with section 130 of the 2011 Act; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met;

or

2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


Philip Urmston BSc FCA
Voisey & Co LLP, Chartered Accountants
8 Winmarleigh Street
Warrington, Cheshire WA1 1JW

..... 26th November 2021

Statement of Financial Activities for the year ending 31st March 2021

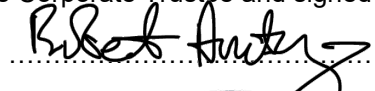
	Note	Unrestricted 31-Mar-21 £'000	Restricted 31-Mar-21 £'000	Total funds 31-Mar-21 £'000	Unrestricted 31-Mar-20 £'000	Restricted 31-Mar-20 £'000	Total funds 31-Mar-20 £'000
Income from							
Donations and legacies	2	359	0	359	270	0	270
Income from charitable activities	3	9	180	189	53	0	53
Income from investments	4	0	0	0	2	0	2
Total		368	180	548	325	0	325
Expenditure on							
Raising funds	5	(11)	0	(11)	(52)	0	(52)
Charitable activities	8	(192)	10	(182)	(292)	(147)	(439)
Depreciation	10	(2)	0	(2)	(3)	0	(3)
Total		(205)	10	(195)	(347)	(147)	(494)
Net income/(expenditure)		163	190	353	(22)	(147)	(169)
Net movement in funds		163	190	353	(22)	(147)	(169)
Reconciliation of funds							
Total funds brought forward		873	193	1,066	895	340	1,235
Net movements in funds for the year		163	190	353	(22)	(147)	(169)
Total funds carried forward		1,036	383	1,419	873	193	1,066

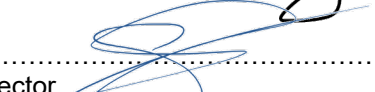
Balance Sheet as at 31st March 2021

	Note	Unrestricted 31-Mar-21 £'000	Restricted 31-Mar-21 £'000	Total funds 31-Mar-21 £'000	Unrestricted 31-Mar-20 £'000	Restricted 31-Mar-20 £'000	Total funds 31-Mar-20 £'000
Non current assets							
Tangible assets	10	0	0	0	2	0	2
Total non current assets		0	0	0	2	0	2
Current assets							
Debtors	11	193	0	193	10	0	10
Cash	12	872	383	1,255	885	207	1,092
Total current assets		1,065	383	1,448	895	207	1,102
Current liabilities							
Creditors	13	(29)	0	(29)	(24)	(14)	(38)
Net current assets		1,036	383	1,419	871	193	1,064
Total net assets		1,036	383	1,419	873	193	1,066
The income funds of the charity							
Restricted income funds	16	0	383	383	0	193	193
Unrestricted income funds	16	1,036	0	1,036	873	0	873
Total charity funds		1,036	383	1,419	873	193	1,066

The notes on pages 21 to 30 form part of these accounts.

Approved by the Corporate Trustee and signed on its behalf:

R Armstrong  Date **27 October 2021**
Chairman*

.....  Date **27 October 2021**
Trust Board Director

*The Board may authorise another Board member to sign in place of the Chairman

Statement of Cash flows for the year ending 31st March 2021

	Unrestricted Note	Restricted	Total funds 31-Mar-21	Total funds 31-Mar-20
	31-Mar-21	31-Mar-21	31-Mar-21	31-Mar-20
	£'000	£'000	£'000	£'000
Cash flows from operating activities				
Net expenditure for the reporting period (SOFA)	15	(14)	176	163
Net cash provide by (used in) operating activities		(14)	176	163
Cash flows from investing activities				
Interest received		0	0	0
Net cash provided by (used in) investing activities		0	0	0
Change in cash and cash equivalents in the reporting period		(14)	176	163
Cash and cash equivalents at the beginning of the reporting period		885	207	1,092
Cash and cash equivalents at the end of the reporting period	12	872	383	1,255

Notes to the accounts

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the going concern basis and have been prepared under the historical cost convention.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

1.2 Going Concern

The trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern. The COVID pandemic has had an impact on the charity's fundraising income for unrestricted funds although this is partially offset by the generous donations made by members of the public in the first lockdown and restricted income from the NHS Charities Together national appeal.

The key risks to the Charity's continuing going concern status are a fall in income from donations or investment income but the trustee has arrangements in place to mitigate those risks (see the risk management and reserves sections of the annual report for more information).

1.3 Funds structure

Unrestricted income funds comprise of those funds which the Corporate Trustee is free to use for any purpose in furtherance of the charitable objectives. These unrestricted designated sub-funds are created to attempt to honour donors' (unbinding) wishes to keep the benefit within their chosen division, and to allow for delegation of spending decisions to those divisions.

Similar designated funds could be used by the Corporate Trustee at its discretion to earmark funds for specific future purposes. Any funds held within a designated sub-fund can be merged or transferred within the general purposes fund at any time, at the discretion of the Trustee, in accordance with the Health Service Act 1977.

Restricted funds are to be used in accordance with the specific restrictions imposed by the donor.

The material funds held by the Charity are disclosed in Note 16.

Restricted funds are to be used in accordance with the specific restrictions imposed by the donor.

Unrestricted income funds which are sub analysed between designated (earmarked) funds where the trustee has set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the trustee's discretion, including the general fund which represents the charity's reserves.

The major funds held in each of these categories are disclosed in note 17.

1.4 Incoming resources

All incoming resources are recognised once the Charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

1.5 Incoming resources Gifts in Kind

Gifts in kind, such as food and care packages are not accounted for when they are accepted and immediately distributed unless a single donation is material.

Gifts of tangible assets which included ipads and lighting have been recognised as a donation at fair value (market price) on receipt and charitable expenditure when they are distributed to the value of £11,750.

Where gifts in kind are held before being distributed to beneficiaries, they are recognised at fair value as stock until they are distributed.

1.6 Incoming resources from legacies

Legacies are accounted for as incoming resources upon receipt or where the receipt of the legacy is probable.

Receipt is probable when:

- Confirmation has been received from the representatives of the estate(s) that probate has been granted
- The executors have established that there are sufficient assets in the estate to pay the legacy and
- All conditions attached to the legacy have been fulfilled or are within the charity's control.

If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated, then the legacy is shown as a contingent asset until all the conditions for income recognition are met.

1.7 Resources expended

All expenditure is accounted for on an accrual basis and is recognised once there is a legal or constructive obligation committing the Charity to the expenditure. Contractual obligations are recognised as goods or services are supplied to either the Foundation Trust or the Charity.

The Charity does not make grants to third parties.

1.8 Irrecoverable VAT

Irrecoverable VAT is charged against the same category of resources expended as the underlying purchases.

1.9 Charitable activities

The costs of *charitable activities* include all costs incurred in the pursuit of the charitable objects of the Charity. These costs comprise the direct costs of charitable purchases, and an apportionment of overhead and support costs as shown in note 8.

1.10 Tangible fixed assets

The Charity's sole asset is a finance and fundraising piece of software that is held at historic cost and depreciated on a straight-line basis over a period of 5 years.

1.11 Financial instruments

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.12 Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, which are described above, the Corporate Trustee is required to make judgements, estimates and assumptions about carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The Corporate Trustee does not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed above.

1.13 Related party

Wrightington, Wigan and Leigh NHS Foundation Trust is the Corporate Trustee of the Charity.

During the year, none of the members of the Trust Board, Charitable Trust Board or senior Trust staff, or parties related to them, were beneficiaries of the Charity, and none of these individuals have undertaken any material transactions with the Charity or received honoraria, emoluments, or expenses in the year.

Board members, and other senior staff, take decisions on both Charity and exchequer matters, but endeavour to keep the interests of each discrete, and do not seek to benefit personally from such decisions. Declarations of personal interest have been made in both capacities and are available to be inspected by the public. The Corporate Trustee has purchased Directors and Officers liability insurance

2 Donations and legacies

	Unrestricted 31-Mar-21 £'000	Restricted 31-Mar-21 £'000	Total funds 31-Mar-21 £'000	Unrestricted 31-Mar-20 £'000	Restricted 31-Mar-20 £'000	Total funds 31-Mar-20 £'000
Donations	164	0	164	117	0	117
Legacies	195	0	195	153	0	153
Total	359	0	359	270	0	270

3 Income from charitable activities

	Unrestricted 31-Mar-21 £'000	Restricted 31-Mar-21 £'000	Total funds 31-Mar-21 £'000	Unrestricted 31-Mar-20 £'000	Restricted 31-Mar-20 £'000	Total funds 31-Mar-20 £'000
* Grants received	0	180	180	0	0	0
Fundraising events	9	0	9	53	0	53
Total	9	180	189	53	0	53

* During the financial year the Charity received grants from the NHS Charities together Covid emergency appeal.

4 Income from investments

	Unrestricted 31-Mar-21 £'000	Restricted 31-Mar-21 £'000	Total funds 31-Mar-21 £'000	Unrestricted 31-Mar-20 £'000	Restricted 31-Mar-20 £'000	Total funds 31-Mar-20 £'000
Bank Interest	0	0	0	2	0	2
Total	0	0	0	2	0	2

5 Raising funds

	Unrestricted 31-Mar-21 £'000	Restricted 31-Mar-21 £'000	Total funds 31-Mar-21 £'000	Unrestricted 31-Mar-20 £'000	Restricted 31-Mar-20 £'000	Total funds 31-Mar-20 £'000
* Fundraising pay costs	9	0	9	45	0	45
Fundraising non pay costs	2	0	2	7	0	7
Just Giving costs	0	0	0	0	0	0
Total	11	0	11	52	0	52

The fundraising managers post became vacant early in the financial year and has since not been replaced.

6 Analysis of grants

The Charity does not make grants to individuals and has not expended any of the grants received during the financial year.

7 Analysis of staff costs

Due to the limited activity of the Charity as a result of Covid there has been a reduction in the staff costs incurred during the year.

8 Analysis of charitable activities

	Activities undertaken directly - revenue funding		** Grant funding of activities		***Governance & support costs		Sub total		Total £'000
	Unrestricted	* Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Patient comforts and welfare	30	(10)	61	0	0	0	91	(10)	81
Medical equipment	54	0	26	0	1	0	81	0	81
Staff enablement	20	0	0	0	0	0	20	0	20
Total	104	(10)	87	0	1	0	192	(10)	182

* This relates to accrued expenditure brought forward from the previous financial year that was subsequently not required.

** The Charity made payments to Wrightington, Wigan and Leigh Teaching Hospitals NHS Foundation Trust for the purchase of donated fixed assets during the financial year.

*** Governance and support costs have been apportioned on a pro rata basis of 50% on income received during the period and 50% on the closing fund balances as at 31st March 2021.

In 2019/20 these costs were as follows

	Activities undertaken directly - revenue funding		* Grant funding of activities		** Governance & support costs		Sub total		Total £'000
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted	
	£'000	£'000	£'000	£'000	£'000	£'000	£'000	£'000	
Patient comforts and welfare	(67)	(13)	(55)	(134)	(52)	0	(174)	(147)	(321)
Medical equipment	(62)	0	(24)	0	(17)	0	(103)	0	(103)
Staff enablement	(13)	0	0	0	(2)	0	(15)	0	(15)
Total	(142)	(13)	(79)	(134)	(71)	0	(292)	(147)	(439)

* The Charity made payments to Wrightington, Wigan and Leigh Teaching Hospitals NHS Foundation Trust for the purchase of donated fixed assets.

** Governance and support costs have been apportioned on a pro rata basis of 50% on income received during the period and 50% on the closing fund balances as at 31st March 2020.

9 Independent examination fees

The independent examination fee for 2020/21 was £1,680k (£1,680 2019/20).

	Unrestricted	Restricted	Total funds	Unrestricted	Restricted	Total funds
	31-Mar-21	31-Mar-21	31-Mar-21	31-Mar-20	31-Mar-20	31-Mar-20
	£'000	£'000	£'000	£'000	£'000	£'000
Financial Administration and governance	0	0	0	20	48	68
Independent Audit / External Audit	1	0	1	1	0	1
Other	0	0	0	0	2	2
TOTAL	1	0	1	21	50	71

For financial year 2020/21 the Charitable Trust Board made the decision not to charge the Charity for administration costs.

10 Analysis of non-current assets

	Information technology £'000	Total £'000
Valuation/gross cost at 1 April 2020	14	14
Valuation/gross cost at 31 March 2021	14	14
Accumulated depreciation at 1 April 2020	(12)	(12)
Provided during the year	(2)	(2)
Accumulated depreciation at 31 March 2021	(14)	(14)
Net book value at 31 March 2021	0	0
Net book value at 1 April 2020	2	2

	Information technology £'000	Total £'000
Valuation/gross cost at 1 April 2019	14	14
Valuation/gross cost at 31 March 2020	14	14
Accumulated depreciation at 1 April 2019	(9)	(9)
Provided during the year	(3)	(3)
Accumulated depreciation at 31 March 2020	(12)	(12)
Net book value at 31 March 2020	2	2
Net book value at 1 April 2019	5	5

11 Analysis of debtors

	Unrestricted 31-Mar-21 £'000	Restricted 31-Mar-21 £'000	Total funds 31-Mar-21 £'000	Unrestricted 31-Mar-20 £'000	Restricted 31-Mar-20 £'000	Total funds 31-Mar-20 £'000
Accrued income	193	0	193	10	0	10
Total debtors	193	0	193	10	0	10

12 Analysis of cash

	Unrestricted 31-Mar-21 £'000	Restricted 31-Mar-21 £'000	Total funds 31-Mar-21 £'000	Unrestricted 31-Mar-20 £'000	Restricted 31-Mar-20 £'000	Total funds 31-Mar-20 £'000
Cash in hand	872	383	1,255	885	207	1,092
Notice deposits	0	0	0	0	0	0
Total cash	872	383	1,255	885	207	1,092

13 Analysis of current liabilities

	Unrestricted 31-Mar-21 £'000	Restricted 31-Mar-21 £'000	Total funds 31-Mar-21 £'000	Unrestricted 31-Mar-20 £'000	Restricted 31-Mar-20 £'000	Total funds 31-Mar-20 £'000
Accruals	(29)	0	(29)	(24)	(14)	(38)
Total creditors	(29)	0	(29)	(24)	(14)	(38)

14 Contingent assets and liabilities

The Charity has no contingent assets or liabilities.

15 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	Unrestricted 31-Mar-21 £'000	Restricted 31-Mar-21 £'000	Total funds 31-Mar-21 £'000	Total funds 31-Mar-20 £'000
Net income income/(expenditure) for the reporting period (as per the statement of financial activities)	163	190	353	(169)
Adjusted for				
Depreciation charges	2	0	2	3
Interest receivable	0	0	0	(2)
(Increase) in debtors	(183)	0	(183)	0
Increase/(decrease) in creditors	5	(14)	(9)	(65)
Net cash provided by (used in) operating activities	(13)	176	163	(233)

16 Analysis of material funds

The Charity has 13 funds, individual funds with material balances (greater than £50k) are below:

	1st April 20 balance b/f £'000	Incoming Resources £'000	Resources Expended £'000	31st March 21 balance c/f £'000
Restricted Fund				
WWL Healthcare Heroes	0	180	0	180
Cancer Care Appeal	178	0	0	178
Other restricted funds	15	0	10	25
Total restricted funds	193	180	10	383
Unrestricted funds				
Wrightington Wish	390	4	(61)	333
Heart and Lung	0	223	(10)	213
Patients Wish	253	21	(63)	211
Cancer Care	71	16	(25)	62
Babies and Childrens	43	34	(19)	58
Other unrestricted funds	116	58	(15)	159
Total unrestricted funds	873	356	(193)	1,036
Total funds	1,066	536	(183)	1,419

17 Material fund detail

The objectives of material funds held as at 31st March 2021 are given below:

- The Healthcare Heroes Fund is being used to provide facilities, activities and services that support our staff well-being.
- Cancer Care Appeal for the provision of facilities for the cancer care centre
- Wrightington Wish to support services at Wrightington Hospital
- The Heart and Lung Fund for the provision of cardiology and respiratory services.
- The Patient wish fund provides patient comforts across all sites.
- The Cancer Care Fund supports cancer services and Cancer Care Centre at the Royal Albert Edward Infirmary.
- The Babies and Children's Fund Supports the Rainbow Ward and Neonatal Unit.