



Trustee's Annual Report & Financial Statements

For the Year to 31 March 2022

Wirral University Teaching Hospital NHS Foundation Trust
Charitable Fund

also known as 'WUTH Charity'

WUTHCharity

Registered charity no. 1050469



WUTHCharity

wuthcharity.org

WUTH Charity

Annual Report and Accounts for the year ended 31 March 2022



Contents

Contents	2
Reference and administrative details	3
Introduction from Sue Lorimer, Chair of WUTH Charity	4
Foreword	5
Ways to donate	6
Aims and objectives	7
Fund structure	9
Governance and management	10
Risk management	13
Reserves policy	13
Investment policy	14
Future plans	26
Corporate Trustee's responsibilities in relation to the financial statements	27
Independent examiner's report to the corporate trustee of Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund	29
Statement of Financial Activities	31
Balance Sheet	32
1. Accounting policies.....	33
2. Related party transactions.....	37
3. Income: Donations and legacies.....	37
4. Income: Other trading activities - raising funds.....	38
5. Income: Investments.....	38
6. Expenditure: Raising funds.....	38
7. Expenditure: Charitable activities.....	39
8. Analysis of grants.....	39
9. Analysis of staff costs.....	40
10. Costs of independent examination.....	40
11. Fixed asset and current asset investments.....	40
12. Current assets: Debtors.....	40
13. Current assets: Cash.....	41
14. Current liabilities: Creditors.....	41
15. Contingent assets and liabilities.....	41
16. Commitments.....	41
17. Analysis of material funds.....	42

Reference and administrative details

Registration

Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('WUTH Charity'), registered charity number 1050469, was entered onto the Register of Charities on 8 November 1995. Registered administrative details and overview are available on the Charity Commission website: www.charitycommission.gov.uk

Principal office

WUTH Charity
Trust Headquarters
Arrowe Park Hospital
Arrowe Park Road
Upton
Wirral CH49 5PE



Donations & fundraising

WUTH Charity Office
Arrowe Park Hospital
Arrowe Park Road
Upton
Wirral CH49 5PE

 wuth.charity@nhs.net
 0151 482 7788

  [WUTHCharity](https://www.facebook.com/WUTHCharity) wuthcharity.org

Administration and records

The accounting records and day-to-day administration of the funds are handled by the Trust's Financial Services department, located at Willow House, Clatterbridge Hospital, Bebington, Wirral CH63 4JY.

Advisors

The following services were retained by the Charity during 2021/22.

Banks

Barclays Bank PLC
Leicester
LE87 2BB

Government Banking
Services

National Westminster Bank
PLC
280 Bishopsgate
London EC2M 4RB

Nationwide Building Society
Kings Park Road
Northampton NN3 6NW

Independent Examiner

Azets Audit Services
6th Floor Bank House
Cherry Street
Birmingham
B2 5AL

Legal Advisor

Hill Dickinson LLP
No. 1 St Paul's Square
Liverpool
L3 9SJ

Report of the Trustee for the year ended 31 March 2022

Introduction from Sue Lorimer, Chair of WUTH Charity

I am proud to introduce this annual review, looking back over another year for WUTH Charity, its activity and the impact it has for our patients and staff.

Following a year like no other during the early part of the COVID-19 pandemic in 2020 and with unprecedented support for NHS charities at that time, this year has seen some return of activity, but fund-raising and events have still been restricted to some extent.

Our flagship event, the Arrowe Park Abseil returned in the autumn 2021 and was a great success. It grew in terms of participants and funds raised, from its inception in 2019.

We are so grateful for the support we receive from local businesses, individuals and organisations, staff and patients, who all contribute to the achievements of the Charity.

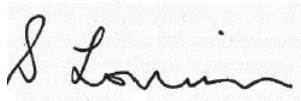
We were pleased to invest in a lasting legacy from the funds so generously donated for staff wellbeing locally through the COVID-19 fund (with our media partners at The Wirral Globe) and nationally through NHS Charities Together. A new staff restaurant, rest space and wellbeing area, The Retreat, is now in operation thanks to the generosity of the public, our partners, our staff and our patients.

Looking ahead, the Charity will refocus on the Tiny Stars Neonatal Appeal as our next major project. We are grateful to fellow fundraisers Incubabies on the Wirral who have already pledged towards the appeal and to our supporters and ambassadors, many of whom have babies and family members who have benefited from special care in the Neonatal Unit at The Wirral Women and Children's Hospital at Arrowe Park.

The fundraising environment post pandemic and in the current economic climate will undoubtedly be challenging, but we have started to re-establish our events programme, promote regular giving opportunities and to take a look at our strategy for the coming years.

Thank you to everyone who has supported WUTH Charity this year. Thank you to the Charity team and to our Finance colleagues for their support producing this report, which reflects a year of continued challenge, but also one of great success in being able to invest in equipment to benefit patients and their treatment, as well as a significant capital investment in employee health and wellbeing.

We look forward to the continued support from our colleagues and the community to benefit WUTH Charity.



Sue Lorimer – Chair of Charitable Funds Committee and Non-Executive Director

Foreword

The Corporate Trustee is pleased to present the Annual Report of Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('the Charity', also known as 'WUTH Charity') together with the independently examined financial statements for the year ended 31 March 2022. Under Part 8 section 145 of the Charities Act 2011, the Corporate Trustee has exercised the Charity's exemption from audit. External scrutiny through *independent examination* is permitted and deemed appropriate for the Charity, as its gross income is below a statutory threshold.

This 'Annual Report and Accounts' document has been prepared by the Corporate Trustee in accordance with the *Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102)*, *Accounting and reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)* (effective 1 January 2019), Charities Act 2011 and Charities (Accounts and Reports) Regulations 2008 (see Note 1 to the accounts). It addresses all the separately established funds for which Wirral University Teaching Hospital NHS Foundation Trust ('the Corporate Trustee', 'the Trust', or 'WUTH') is the major beneficiary.

Acknowledgement

The activities of the Charity have been achieved through the support and generosity of the local people of Wirral and the surrounding areas, and by the tireless efforts and resources of volunteers and active fundraisers in the community, and the Trust's staff. Many of our donors have contributed in times of personal difficulty.

We would like to take this opportunity to extend sincere thanks, on behalf of the patients and Trust staff, to everyone who kindly gave to the Charity, as well as any supporters who gave their time and effort. Their contributions, imagination and enthusiasm are greatly appreciated.

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. This process is achieved through compliance with the Charity's *Expenditure Guidance* policy document. Applications are prioritised and rejected or pursued based on the availability of funds, compliance with the *Expenditure Guidance*, and the quality of the application – '*how much benefit is generated for each pound spent?*'

Where possible, funds are used to provide benefit to a wide range of patients. Further descriptions of purchases made by the Charity during the year under review are included in *Achievements in 2021/22* (pages 15 to 17).

Ways to donate

There are a number of ways to make a donation in confidence to WUTH Charity.

Over the Phone

Credit and debit card payments can be received over the phone by calling the Charity Office, at Arrowe Park Hospital on 0151 482 7788.

JustGiving

Donors can create a personal JustGiving fundraising page for their own fundraising, or pay securely through the Charity's own page, with the option to consent to Gift Aid for both single donations and regular giving.

Standing order

Regular donors can submit a *standing order form* (website, or by request) to the Charity Office.

Bank transfer

Direct transfers can be made into the WUTH Charity bank account.

Sort code: 60 – 70 – 80

Account number: 10029753

Cash

Cash donations can be received at the Trust's cash offices at the Arrowe Park or Clatterbridge sites, or be paid to the Charity through a local bank or post office, with account details as above.

Cheque

Cheques can be posted or handed in to the Charity Office or cash offices, made payable to **WUTH Charity**. The postal address of the Charity Office is on page 4.

Gift Aid

Gift Aid forms are available (website, or by request) to accompany any donation to WUTH Charity. The form seeks consent from the donor for the Charity to reclaim tax amounts that the donor has paid as a UK tax payer, maximising the power of a donation.

Aims and objectives

Income received by the Charity is accepted, held and administered as funds and property held on trust for purposes relating to the Health Service in accordance with the National Health Service Act 2006. These funds are held on trust by the Corporate Trustee.

On an everyday basis, the Charity exists to support the Trust. The Trust delivers patient care at Arrowe Park Hospital, Clatterbridge Hospital, and Wirral Women and Children's Hospital, as well as at a number of community locations throughout Wirral.

Individual funds

Throughout 2021/22, WUTH Charity had the following active funds.



Patient Wish is a general purposes fund.

The 7 other specialty funds are an expression of the Corporate Trustee's objectives for WUTH Charity.

The Tiny Stars Neonatal Appeal was launched in 2019/20.

More details can be found in the *Fund structure* section (page 9).

Statute

The Charity is committed to spend in line with the statutory public interest benefit criteria, discussed in the previous section. It is additionally guided by its objects, below.

Objects

The principal objects of WUTH Charity as set out in the Declaration of Trust deed as follows.

To provide 'for any charitable purpose or purposes relating to the National Health Service.'

Mission Statement

WUTH Charity's Mission Statement, adopted in 2016, is as follows.

“To further improve the quality of WUTH's patient care, by issuing grants for the purchase of medical equipment, improvement of Trust facilities and for the direct enhancement of the patient experience in other imaginative ways. This is achieved through the spontaneous generosity of the general public and by fundraising activities, events and appeals.”

This Mission Statement is the cornerstone of the Charity's *Expenditure Guidance* policy, and explains the Charity's main activities.

Individual funds' purposes and decision-making

Decision-making is governed by the Charity's *Expenditure Guidance* policy, with compliance managed by the Trust's Financial Services Department on behalf of the Charitable Funds Committee. Within this framework, fund-holders are involved in delegated decision-making for the purposes of each individual fund's specialty area, or, in the case of Patient Wish, for the general purposes of the Trust.

For Patient Wish, the fund-holder is the Trust's Director of Nursing and Midwifery (Chief Nurse), who receives, considers and approves applications. For the other specialty funds, this is undertaken by the relevant senior Trust team comprising the most senior divisional *clinician, nurse and manager*. Any member of staff can submit an application for consideration.

In decision-making, there is always due regard for legal trusts imposed. Moreover, staff do attempt to acknowledge any non-binding 'expressions of wish' from donors about the particular area, function, department or specialty which should ideally benefit from their generosity.

WUTH Charity's strong governance measures have been put into place so that donors and grantors can be assured that *every pound spent* generates the highest standards of public benefit, and so that the Trust and the Charity can be proud of each and every project undertaken.

Achievement of aims and objectives

As a grant-giving charity, WUTH Charity's aims and objectives are expressed through purchases made for the benefit of the Trust's patients and their carers. Details of some key funds' activities and achievements are set out on pages 15 to 17.



Fund structure

The Charity has one unrestricted Patient Wish general fund and eight specialty funds which includes the Tiny Stars Neonatal Appeal fund which was established in 2019/20.



During 2020/21 the Charity also set up a COVID-19 fund which benefited from donations from the national appeal organised by NHS Charities Together as well as significant contributions from the general public through JustGiving and contributions from the Wirral Globe. This fund is earmarked for the purposes of staff welfare.

Designation (earmarking) is merely a record of the Corporate Trustee's intention at a point in time. It is not the same as a legal restriction on the funds, as this is a legal trust imposed on how and where the funds are spent. The Charity held no designated funds in 2021/22 or 2020/21 but the Corporate Trustee periodically considers earmarking.

Further fund details are included in Note 17 to the accounts.

Governance and management

Corporate Trustee

The sole trustee of WUTH Charity is Wirral University Teaching Hospital NHS Foundation Trust. This is a 'corporate trustee', and the Charity's primary beneficiary; the public is the ultimate beneficiary. The address of the Trust's principal office is the same as that of the Charity.

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 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 objects and in pursuit of patient benefit, and independently determine the Charity's strategy through meetings of the Charitable Funds Committee.

The voting members of the Board of Directors of the Corporate Trustee ('Trust Board') who served during the financial year were as follows:

Chairman	Sir David Henshaw*
Chief Executive	Janelle Holmes*
Chief Finance Officer	Claire Wilson ¹
Interim Chief Finance Officer	Robbie Chapman ²
Deputy CEO / Medical Director	Dr Nicola Stevenson*
Chief Operating Officer	Anthony Middleton ³
Chief Operating Officer	Hayley Kendall ⁴
Director of Strategy & Partnership	Matthew Swanborough*
Chief Nurse	Hazel Richards ⁵
Chief Nurse	Tracy Fennell ⁶
Non-Executive Director	John Sullivan ⁷
Non-Executive Director	Steve Igoe*
Non-Executive Director	Chris Clarkson*
Non-Executive Director	Jayne Coulson ⁸
Non-Executive Director	Sue Lorimer*
Non-Executive Director	Steve Ryan*

¹ to February 2022

² from March 2022 to May 2022

³ to July 2021

⁴ from January 2022

⁵ to August 2021

⁶ from October 2021

⁷ to June 2022

⁸ to November 2021

All of the members were in post for the 12-month period to 31 March 2022 except where indicated.

Trust Board members who were also in post on the date of approval of this report are labelled above with an asterisk. Directors joining the Trust Board after 31 March 2022 and in post on the date of approval of this report are as follows:

Chief Finance Officer – Mark Chidgey
Lesley Davies – Non-Executive
Rajan Madhok – Non-Executive

Charitable Funds Committee

This is a Committee of the Trust Board, established to ensure that the Corporate Trustee's duties are discharged.

The formal purposes of the Charitable Funds Committee can be summarised as follows.

- i. To agree the purpose, strategy and policies of the Charity.
- ii. To oversee the Charity's financial and treasury management processes.
- iii. To control expenditure from the funds.
- iv. To control fundraising initiatives.
- v. To recommend an Annual Report and Accounts to the Corporate Trustee, outlining all of the Charity's key achievements.

Decisions are made and approved at meetings of the Charitable Funds Committee, in which only Charity business is conducted. Board members do not receive any additional remuneration or payment for expenses whilst serving on the Charitable Funds Committee.

The Charitable Funds Committee is continuously improving the objectives and effectiveness of WUTH Charity. This activity includes ongoing review of the following areas.

- Governance arrangements.
- Expenditure compliance and effectiveness - value for money.
- Income generation strategy.
- Risk management arrangements.
- Investment and reserves review.

The members of the Charitable Funds Committee who served during the financial year were as follows:

Non-Executive Director and Chair of Committee	Sue Lorimer
Chief Finance Officer	Claire Wilson ¹
Interim Chief Finance Officer	Robbie Chapman ²
Medical Director	Dr Nicola Stevenson
Chief Nurse	Hazel Richards ³
Chief Nurse	Tracy Fennell ⁴
Director of Communications and Engagement	Sally Sykes
Non-Executive Director	Jayne Coulson ⁵
Non-Executive Director	Steve Ryan

¹ to February 2022

² from March 2022 to May 2022

³ to August 2021

⁴ from October 2021

⁵ to November 2021

³ to August 2021

All of the members were in post for the 12-month period to 31 March 2022 except where indicated. When unable to attend, a nominated deputy is expected to attend. The Trust's Chair and all non-executive directors have a right to attend the Committee. The Chief Finance Officer is the Executive Lead for the Committee.

Corporate Trustee's appointments

Non-executive directors of the Trust Board are appointed by the Trust's Council of Governors. Executive directors are recruited by the Trust Board. Further details regarding appointment to the key governance roles within the Trust Board and the Council of Governors of the Corporate Trustee are reported in the Corporate Trustee's Annual Report and Accounts 2021/22, and are contained within the Corporate Trustee's Constitution. Copies of these documents can be obtained by contacting the Trust (see Reference and administrative details), and the Trust's Annual Report and Accounts can be viewed on the Trust website.

Trust staff including executive and non-executive directors, are required to complete a corporate induction programme, which includes a briefing on Charity responsibilities. Directors are encouraged towards continuous professional development through the Trust's on-going performance management arrangements, and they are able to seek individual professional advice or training at the Trust's expense in the furtherance of their duties.

Governors' knowledge is refreshed through a range of briefing sessions and workshops. The Trust Board, Charitable Funds Committee and governors all have had the benefit of access to advice from the Board Secretary and the Assistant Director of Finance – Financial Services, who were responsible throughout 2021/22 for ensuring that the Corporate Trustee's procedures are followed, and that applicable regulations are complied with.

Constitution of the Charity - *including the reservation and delegation of the powers of the Corporate Trustee*

The unrestricted general umbrella fund was established using the Charity Commission's model Declaration of Trust, dated 18 October 1995. This Declaration of Trust was amended by Supplemental Deed, dated 1 November 2007, which reflected the Trust's new status as an NHS foundation trust. A number of 'special purpose trusts' were individually registered with the Charity Commission as constituent/subsidiary charities in 1997 and were 'linked charities' under the Charity's single registration number. WUTH Charity applied for full dissolution of all linked charities within 2017/18 and Charity Commission records have been amended accordingly.

Any member of Trust staff can make a grant application. Delegated 'fund-holders' for each fund may approve an application, up to a specified financial limit. Above this limit, further approvals are required by the Corporate Trustee. The Trust's Financial Services department is responsible for the financial administration of the Charity and undertakes the 'technical approval' of all applications, ensuring compliance with the *Expenditure Guidance* policy and charity law on behalf of the Corporate Trustee.

Although the Corporate Trustee has delegated some day-to-day decision-making in terms of grant approvals, the Corporate Trustee and its Charitable Funds Committee reserve the power to apply any funds to any purpose in any area of the Trust's hospitals in accordance with the Health Service Act 2006, subject to any imposed restrictions.

The full current name of the Charity is Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund. It is also known as 'WUTH Charity', which is a registered 'working name'. The Charity's registration number is 1050469.

Risk management

The Charity's key systems are designed and implemented by Wirral University Teaching Hospital NHS Foundation Trust, and the Charity therefore benefits from the Trust's robust internal control framework. Risks to which the Charity is exposed are identified, and mitigating actions are considered, in meetings of the Charitable Funds Committee.

As at 31 March 2022, the Corporate Trustee has determined that the Charity did not have any significant residual risks.

Reserves policy

Background

In accordance with Charity Commission guidance, the Corporate Trustee acknowledges that there is a requirement to hold a minimum reserve balance. This is to allow freedom to initiate expenditure when required, in advance of donations, and to mitigate the impact of any unforeseen circumstances.

Conversely, the Charity Commission asserts that charities should not hold substantial unspent reserves as a matter of course. The Corporate Trustee recognises its statutory obligation to ensure that funds should be spent effectively and promptly.

Level of reserves

As at 31 March 2022, the Charity did not have any staff-based obligations or large ongoing projects, which might generate significant unforeseen obligations, and the Charity has the ability to reactively scale back expenditure to trivial levels, as discussed in the Charity's *Going concern* policy (page 32). Therefore, the Corporate Trustee cannot identify any need to hold high levels of reserves to March 2022.

Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of that charity's purposes. The actual level of reserves held is usually calculated as the total funds of a charity, less restricted funds and any other funds earmarked against, or committed to, future projects. Because, with the exception of one fund, the funds held are classed as restricted, the actual reserves figure for WUTH Charity at 31 March 2022 was £380k (2020/21 £339k). This level of reserves is consistent with the reasoning above.

The Charity's restricted funds have narrower objects than those of the Charity and so are not 'freely available'. However they still have broad objects within their own areas, are subject to the apportionment of overheads, and are not often subject to very narrow restrictions from imposed trusts. This means that, for internal management purposes only, an 'operational reserves' figure might be alternatively broadly expressed as the total funds held. It could be argued that this represents a high level of 'operational reserves', given the very low risk of unforeseen obligation, and the growing needs of the Charity's beneficiary trust.

The Corporate Trustee is committed to ensuring that high fund balances are not held unnecessarily, and that the Charity's funds are put to prompt and prioritised use for the benefit of the Trust's patients.



Investment policy

Background

By law, the Charity must ensure it spends any income received within a 'reasonable time 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, the Corporate Trustee may elect to invest some (or all) of this surplus in order 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 appropriate professional investment advice.

The Charity avoids investments involving alcohol, arms and tobacco.

The overriding objective, as expressed through the Charity's Treasury Management Policy, is to safeguard the Charity's assets and minimise risk, whilst maximising returns net of administrative expense.

Investments summary

The Charity has no investment assets.

In 2021/22 investment income of £1k (2020/21 £1.5k) was earned. This income solely relates to bank interest.



Achievements in 2021/22

Charity funded projects

There have been a small number of projects funded this year, all of which have significant impact on our patients and their loved ones. Some key stories are described below.

Patient Wish Fund - Heart in their hands

The Palliative Care team launched a 'Hearts in their Hand' initiative in 2020. Following the resounding success and heartfelt thanks from loved ones, the project has been supported for a second year.



'Hearts in their Hands' are a special silver keyring (pictured). It contains a pop-out heart in the middle which is placed in the hand of a patient at end of life. The

remainder of the keyring is then passed on to a loved one as a keepsake. The idea is that both patients and loved ones have a piece of the same heart, offering a special connection and memory at that important time. It is also special because it may be the last thing their loved one held in their hand.

Christmas activity for staff

The team, with support from the Trust's Procurement and Catering departments, co-ordinated the sourcing and distribution of the Charity-funded Winter wellbeing morale boosters, including free breakfast rolls and staffroom hampers. £10 vouchers were also gifted all staff. The team also sourced Christmas trees for outside both Arrowe Park and Clatterbridge hospitals, decorated the main entrances and arranged choirs to perform on both sites.

Christmas gifts for patients

For a second year, with the generous donations of our community and Clatterbridge League of Friends, WUTH Charity purchased a variety of small gifts which were shared with patients on Christmas Day. We also had donations of toys and gifts for the children we cared for over Christmas. The incredible support of our donors really helped to lift spirits for patients at Christmas.

"The generosity of our charity supporters really made a difference to our patients on Christmas Day. I would like to thank everyone who has supported our Charity this year"

Tracy Fennell, Chief Nurse

Butterfly suite nursery – Children’s Fund

The Butterfly Nursery is the second phase of this project to be funded by WUTH Charity. The nursery will be used for families who have sadly suffered miscarriage, stillbirth or neonatal death. The nursery will be used by staff to examine the baby, undertake memory-making activities and for the families to see and spend time with their baby.

Funds for this important addition to the Butterfly Suite have been donated in memory by a family who sadly lost their daughter.

Twin baby bed Children’s Fund

Parents of twins and maternity/Neonatal staff understand how well twin babies do if they can be together. Recently the guidance on co-sleeping for twins indicated that that individual bassinets are not suitable to allow twins to co-sleep. WUTH Charity funded the purchase of special twin baby cots to enable siblings to sleep together

Jane Higginson Maternity Ward Sister says ‘The addition of the twin cot ensures twins are provided all the benefits of being next to their sibling. The Maternity ward team are very grateful to our Charity supporters for their generosity which has enabled us to provide this new cot for our babies and their families.

Every penny makes a difference

On many occasions, significant benefit is achieved with very modest spend, using care and imagination in selecting projects that are suitable for grants from the Charity; and also seeking in kind contributions. The Corporate Trustee wishes to acknowledge the significant contribution made to patient benefit by such projects.

Finally...

Major plans for COVID-19 appeal funding

Whilst spend has been modest this year, significant plans are underway for funds raised through the COVID-19 appeal.

Arrowe Park Hospital will have new restaurant and staff wellbeing area following a successful fundraising appeal throughout 2020. The updated interior will be partly funded by the £150,000 that was raised through the WUTH Charity COVID-19 Support Fund, which was a joint appeal by WUTH Charity and the Wirral Globe.

The aim of the appeal, which was held during the height of the pandemic, was to raise funds for a project that would enhance wellbeing for Trust staff and its volunteers.

Victoria Burrows, WUTH Charity Head of Fundraising, said: “It is great to see work underway for this brand-new facility for staff who worked so hard throughout the pandemic. It is amazing to know that we are now just a few weeks away from having a new place for them to unwind during their much-earned breaks. I would once again like to say a big thank you to everyone who shared the appeal and raised funds. Without your help none of this would have been possible.”

The project has only been made possible thanks to the generosity of the public and staff who spent their own time during the pandemic raising funds. It will be a legacy for the Trust that will last many years and will benefit thousands of people. It is a fantastic way to end our year knowing this project will be completed very soon. We look forward to reporting on the opening of the facility in our next annual report.

Head of Fundraising's review of the year

A year like no other

Following the restrictions of last year, the Charity team were pleased to resume some fundraising activity this year, whilst at times continuing to support staff, particularly as part of the Trust's winter wellbeing plans. Below are some of the highlights of the year for both the Charity team and our supporters.

Mayors Charity

WUTH Charity and the Tiny Stars appeal were named as the Mayor of Wirral, Councillor George Davies' chosen Charity, alongside the local RNLI. Fundraising activity took place throughout the year including the Mayor's lottery, annual ball in October and finally a golf day, which took place at Calday Golf Club. Whilst the total raised has not been announced, at the time of this report, it is expected over £10,000 will be donated to the Tiny Stars appeal. We would like to formally thank the Mayor and Mayoress for their support through the year.



The Big Tea – 5th July 2021 (the 73rd 'birthday' of the NHS)

The BIG Tea returned this year for all NHS charities. All supporters from previous years were invited to host their own Big Tea. Unfortunately, owing to changes in visitor restrictions, our plans for the Mayor to host a breakfast event for corporate supporters and prospective donors at Arrowe Park Hospital had to be postponed. However, support was seen in the community, Big Tea events were held in July by a number of individual and local businesses, including Santander, Hayes Travel, Starbucks and numerous small independent businesses, particularly in Heswall.



WUTH Charity Golf Day

The Charity Golf Day took place on 15th September with PGA Golfer John Singleton's support. Tranmere Rovers midfielder Jay Spearing and former WBC Cruiserweight Champion Tony Bellew also took part. Companies in attendance included Santander, DT Hughes Group, Venturi Cardiology and Module Co Healthcare Ltd. The event was a great success. Feedback from the day was encouraging and those attending would like to see it become an annual event.



Abseil

This flagship event returned after a pause in 2020. This year the event took place over two days with 120 participating. It was an incredible success with over £32,000 being raised. Feedback from the event was extremely positive and the Charity team are set to repeat the event in September 2022.



Winter Ball

The Winter Ball organised with stalwart supporter Mrs Mandy Molby took place on the 14th November at Thornton Hall Hotel. 160 guests attended the event with sponsorship for the event being provided by KMC legal and Grosvenor Insurance. Over £35,000 was raised at the event with a number of exciting opportunities pledged for 2022. Ms Molby has confirmed her support for WUTH Charity again next year and the ball is planned for November 11th, 2022.



Christmas 2021

Elf Run

All Wirral primary schools were sent a specially wrapped Christmas invitation to join an Elf Run in support of WUTH Charity. Schools can sign up to take part during their PE class or lunch breaks. All schools who signed up received elf Hats for all the children. 1588 children from 6 different schools participated in December. The total raised from this event was £4,900. Feedback from schools has been extremely positive saying it was a simple fun way to support the Charity. The Elf Run is set to become a firm favourite in the Charity team's Christmas calendar of activity!



Birkenhead School

The school has chosen to support WUTH Charity, and their first activity was to donate the collections from their Christmas services, which raised £650.

Personal Challenges

There have been some exciting and extremely tough challenges completed by supporters, the Charity team have enjoyed supporting these individuals and wish to thank them all for their support and commitment throughout the year.

Tandem Sky dive 14 staff completed their challenge. The total raised to date is over £6000.

Ultra-marathon row Clinical Support Worker based in Theatres, David Badley, completed an ultramarathon row of 31 miles in a single attempt in September.

Dave has raised over £2000 for the Tiny Stars neonatal appeal. Dave has previously completed the London Marathon for the Cancer fund in 2018.



Virtual Virgin Marathon 24 people completed this challenge on the 3rd October. Over £13,000 was raised by the team. 25 places have been secured for both 2022 and 2023.



Tri 4 Life Team Everest Challenge In May 2022, members of Wirral based charity fundraising enterprise Tri4Life will be retracing the famous steps of George Mallory, in a centenary celebration of the 1922 British Mount Everest expedition. WUTH Charity are one of the beneficiaries of their amazing challenge.

This is a challenge that they are not underestimating, they have undertaken a 3 year training programme to acquire the necessary climbing skills, expertise and fitness to complete the challenge.

Dr Martin Pritchard Howarth has even broken a world record by completing the London Marathon 2021 as the fastest individual in full mountain climbing equipment.



On March 20th this year the team were joined by 40 friends and family for their final training walk at Moel Siabod, Capel Curig. Victoria Burrows, Head of Fundraising said: “Tri4Life is an amazing group of fundraisers, a real force for good. We are so grateful that they have chosen WUTH Charity to benefit from their fundraising. We wish them every success in their challenge to reach the top of the world.”

Corporate Support

Corporate support increased during the year and a number of new businesses have taken part in fundraising activity on behalf of the Charity.

National Farmers' Union Mutual have generously donated £6500 for Tiny Stars. In addition, a member of a local branch also took part in the Abseil following his son's care in the unit.

Innospec completed a challenge with 55 staff to cover 10,000 miles in July. This has been match-funded with a total of £3400 being gifted. All proceeds are for Tiny Stars Neonatal Appeal. In addition, they are keen to provide volunteers to support with community days when activity resumes and we look forward to working with them again in the future.

Santander branches in Heswall and Birkenhead are new supporters of WUTH Charity. In addition to taking part in the BIG Tea on the 5th July, they have also completed the Virtual London Marathon and the Abseil. They are also supporting with fundraising and awareness activities in branch.

Owen Drew Candles Christmas lunch – Heatherfield House 10th December- 150 people attended the event and £1260 was raised from the raffle for the Tiny Stars appeal.

Finally, despite restrictions still impacting some activity, the Charity team have continued to grow both community and corporate support. The team would like to thank everyone who has supported this year. The team would like to give special thanks to the Mayor and Mayoress of Wirral Councillor George Davies and Mrs Cath Davies, Mrs Mandy Molby, Sing Me Mersey's Billy Hui and Wendy Williamson and Team DDB's Danny de Brabander, whose continued support is exceptional and gratefully received.

I would also like to personally thank our volunteers who have supported the team throughout the year, their support is invaluable. Our community and events Fundraisers Joanne Roberts and Phil Crawford have, for a second year, shown resilience when restrictions have meant we have had to adapt, often quickly to changes in circumstances and the ability to fundraise. They have embraced the challenge to fundraise when possible and have found new and safe ways to engage with the local community. I would like to thank them for their hard work this year.

A full event calendar is planned for 2022 and the Charity team are excited and optimistic to return to fundraising full time. New events are being added to the calendar including a spring lunch at the Little Fox, Thornton Hough in April and the nostalgic It's a Knockout and family fun day, which will take place in July.



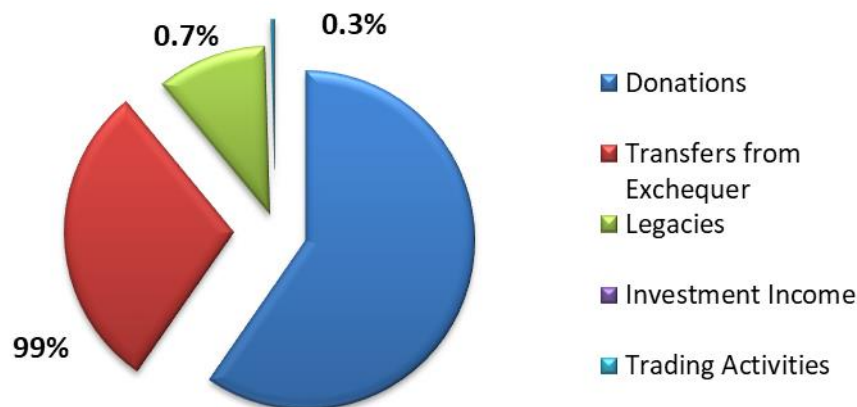
Victoria Burrows – Head of Fundraising

Finance and performance review

Income summary

The Charity relies upon donations and legacies as its main source of income. Total income for 2021/22 was £582k (2020/21 £610k). The following chart analyses this year's income by source.

Analysis of income



Donations - £347k

Many of our on-site donors give to the Charity in times of personal difficulty, whilst other donors may be motivated to say 'thank-you' after returning home from an experience as a patient or carer, which leads to postal donations, JustGiving collections and external (third party) fundraising events.

Fundraising activities and events are a wonderful way for the local community to contribute and get involved. They are usually more effective if undertaken with the knowledge and approval of the Corporate Trustee, and the Charity's fundraising team (page 4) can offer advice and help.

We thank all donors for their kindness and effort.

Transfers from Exchequer - £171k

Upon dissolution of all linked charities in 2017/18, £591k of funds were transferred to the Trust in 2018/19 with an agreement that these monies should be expended on charitable purposes by 31 March 2022. At the end of 2021/22 £171k of this funding had not been spent and was returned to the Charitable Funds.

Legacies - £61k

We are very fortunate to be remembered through wills by kind legacy donors, and we extend our thoughts and thanks to their families and friends. The Charity benefited from two legacies in 2020/21.

Other trading activities - £2k

The income relates to income received in exchange for supplying goods and services to raise funds for the Charity which was primarily generated by lottery activities. The vast majority of income generated by fundraising events is currently technically classified as donations.

Investment income - £1k

In order to maximise the benefit of every penny donated, the Charity seeks to invest any funds which are not likely to be used in the short-term subject to the requirements of the Reserves Policy. Recent investment market conditions are such that investment income was modest in 2021/22; investment opportunities are subject to ongoing review.

Expenditure analysis

Of the total expenditure of £342k (2020/21 £463k), £122k (2020/21 £349k) was spent on charitable activities across a range of programmes for patient benefit.

The allocation of support costs to these charitable activities is detailed in Note 7 to the accounts.

Patient comforts and welfare - (£99k)

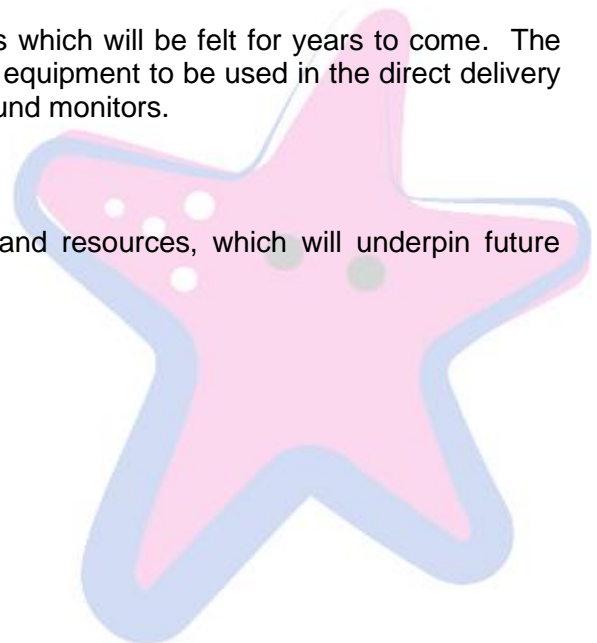
This charitable expenditure relates to a mixture of Trust-wide projects and ‘the little things that mean a lot’ – enhancing the patient (and carer) experience and supporting discharge. During 2021/22 the Trust continued to experience COVID-19 demand which meant that, whilst the Charity still wasn’t able to support patient comfort and welfare in the same way it has done in previous years, every effort was made to ensure that patients were supported as and when possible.

Medical equipment - (£23k)

This expenditure represents tangible benefits to patients which will be felt for years to come. The Charity has provided an array of modern and innovative equipment to be used in the direct delivery of healthcare. This included the purchase of two ultrasound monitors.

Raising funds - (£220k)

This category includes budgeted fundraising services and resources, which will underpin future income growth.



Future plans

The Trust, as a body operating within the NHS, is subject to uncertainty due to changes in government policy, departmental and regulatory reforms, and local developments. The Corporate Trustee is therefore committed to flexibility in the Charity's spending decisions, to accommodate the changing needs of its major beneficiary.

The Charity therefore did not require or compile comprehensive future spending plans in 2021/22.

As the Charity grows, this position will adapt to incorporate the spending plans associated with appeals schemes.

As a general rule, the Corporate Trustee is committed to utilising funds as soon as is practical, based on patient benefit priorities. At the time of compilation of this Annual Report and Accounts, the most significant grant-funded projects in 2021/22 are as follows.

- | | |
|--------------------------------|--------|
| • Heart in their hand keyrings | £6,024 |
| • Twin baby bed | £3,999 |

Other future plans for the development of the Charity's activities and incomes are outlined in the *Head of Fundraising's review of the year* (page 23).



Corporate Trustee's responsibilities in relation to the financial statements

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) including the *Financial Reporting Standard applicable in the UK and Republic of Ireland* (FRS 102).

The law applicable 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;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK 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 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 (see Note 1 to the accounts) and the provisions of the trust deed; and 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 (including notes) set out on pages 29 to 41 have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.

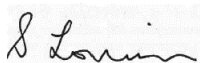
The Corporate Trustee is responsible for the maintenance and integrity of the general and financial information included on the Charity's webpages. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our independent examiners

So far as the Corporate Trustee is aware, at the time of approving this Annual Report and Accounts, there is no relevant information of which the Charity's independent examiner is unaware. The Corporate Trustee has taken all the steps that it ought to have taken to make itself aware of any relevant information and to establish that the Charity's independent examiner is aware of that information.

By delegated authority on behalf of the Corporate Trustee:

Sue Lorimer



Date 20 October 2022

Chair - Charitable Funds Committee / Non-Executive Director of the Corporate Trustee

Mark Chidgey



Date 20 October 2022

Executive Lead - Charitable Funds Committee / Chief Finance Officer of the Corporate Trustee

Independent examiner's report to the corporate trustee of Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund

I report to the charity Trustees on my examination of the accounts of the charity for the year ended 31 March 2022.

Responsibilities and Basis of Report

As the Trustees of the charity you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the 2011 Act'). You are satisfied that the accounts of the charity are not required by charity law to be audited and have chosen instead to have an independent examination.

I report in respect of my examination of the charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the consolidated accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent Examiner's Statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Certified Chartered Accountants, which is one of the listed bodies.

I have completed my examination. I can confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Use of this report

This report is in respect of an examination carried out under section 145 of the Charities Act 2011. This report is made solely to the charity's corporate trustee, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustee, as a body, for my work, for this report or for the opinions I have formed.

SIGNATURE

Name: Laura Hinsley FCCA

Association of Certified Chartered Accountants

Azets Audit Services
6th Floor Bank House
8 Cherry Street
Birmingham
B2 5AL

Date: 20 October 2022

Statement of Financial Activities

For the year ended 31 March 2022

Statement of Financial Activities

	Note	Unrestricted 2021/22 £000	Restricted 2021/22 £000	Total funds 2021/22 £000	Unrestricted 2020/21 £000	Restricted 2020/21 £000	Total funds 2020/21 £000
INCOME from							
Donations and Legacies	3	242	338	580	124	484	608
Other trading activities - raising funds	4	2	0	2	1	0	1
Investments	5	0	1	1	0	1	1
Total Income		244	339	583	125	485	610
EXPENDITURE on							
Raising Funds	6	(82)	(138)	(220)	(27)	(87)	(114)
Charitable activities							
Patient comforts and welfare	7	(97)	(2)	(99)	(4)	(55)	(59)
Medical equipment	7	(21)	(2)	(23)	0	(290)	(290)
Total Expenditure		(200)	(142)	(342)	(31)	(432)	(463)
Net realised gains / (losses) on investments		0	0	0	0	0	0
NET INCOME / (EXPENDITURE)		44	197	241	94	53	147
Transfers between funds		0	0	0	0	0	0
Net Movement in Funds		44	197	241	94	53	147
Reconciliation of funds							
Total funds brought forward		338	718	1,056	244	665	909
TOTAL FUND CARRIED FORWARD		382	915	1,297	338	718	1,056

Balance Sheet

As at 31 March 2022

Balance Sheet

	Note	Unrestricted 2021/22 £000	Restricted 2021/22 £000	Total funds 2021/22 £000	Unrestricted 2020/21 £000	Restricted 2020/21 £000	Total funds 2020/21 £000
Current Assets							
Debtors	12	0	0	0	100	95	195
Cash	13	457	903	1,360	273	770	1,043
Total current assets		457	903	1,360	373	865	1,238
Current Liabilities							
Creditors	14	(75)	11	(64)	(35)	(147)	(182)
Net Current Assets		382	914	1,296	338	718	1,056
Total assets less current liabilities		382	914	1,296	338	718	1,056
NET ASSETS		382	914	1,296	338	718	1,056
Total funds of the charity							
TOTAL CHARITY FUNDS		382	914	1,296	338	718	1,056

The notes on pages 32 to 42 form part of these accounts.

Approved by the Corporate Trustee and signed on its behalf:

Sue Lorimer

Chair of the Charitable Funds Committee
Non-Executive Director of the Corporate Trustee

Date XXX

Mark Chidgey

Executive Lead for the Charitable Funds Committee
Chief Finance Officer of the Corporate Trustee

Date XXX

Notes to the accounts

1. Accounting policies

a. Basis of preparation

Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('the Charity') is a public benefit entity.

The Charity's financial statements have been prepared under the going concern basis and historical cost convention as modified by the revaluation of assets, and in accordance with applicable United Kingdom accounting standards and *Accounting and reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)* issued on 1 January 2019 ('Charities SORP (FRS 102)'), its published updates and amendments pertaining to *small entities*, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities (Accounts and Reports) Regulations 2008, and Charities Act 2011.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following Charities SORP (FRS 102) issued on 1 January 2019, rather than *Accounting and Reporting by Charities: Statement of Recommended Practice* effective from 1 April 2005, which has since been withdrawn.

b. Going concern

The Corporate Trustee has satisfied itself that there are no material uncertainties about the Charity's ability to continue as a going concern for a period of at least 12 months from the date these financial statements are approved. This is because the Charity's expenditure and obligations are with Wirral University Teaching Hospital NHS Foundation Trust. The Charity has the ability to scale costs back, in line with available cash / funds. There are no contractual staff obligations, and no long-term programmes or projects to create unfunded obligations. Grants are committed after assessing fund balances, and grant commitments can, in certain circumstances, be reversed, are short-term, and are non-recurrent in nature.

The Corporate Trustee has therefore adopted the going concern basis of accounting in preparing the financial statements and a material uncertainty is not considered to exist in relation to going concern.

c. Funds structure

Unrestricted income funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of the charitable objects. After a significant restructure, as at 31 March 2018, the Charity has a single unrestricted general purposes Patient Wish fund, and seven restricted specialty funds. Restricted funds are to be used in accordance with their specific restrictions, which could be imposed by the donor through a written trust, or through 'appeals' fundraising.

The major funds held are disclosed in Note 17.

d. Income

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

Given the absence of a reliable measurement basis, the significant voluntary contribution of Trust staff members is not included as Charity income in these accounts.

e. Income from legacies

Legacy sums notified but not received at year end will be recognised as in-year income if their receipt is considered to be 'probable' (more likely than not), in line with d., above.

Therefore, legacies are accounted for as income upon cash receipt, or where the receipt of the legacy meets each of the following 'probable' criteria.

- 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, after settling liabilities, to pay the legacy.
- All of the conditions attached to the legacy have been fulfilled or are in the control of the Corporate Trustee, and payment is unlikely to be challenged.

If the Charity is notified of a legacy after the reporting date but before the accounts are authorised for issue, then the legacy is accrued as income within the accounting period only if it can be shown that the 'probable' criteria are met as at the reporting date, and the legacy can be reliably measured.

If there is uncertainty as to the amount of the legacy (for example, if it is challenged) and it cannot be reliably measured by the date on which the accounts are authorised for issue, or there are unmet conditions not wholly within the control of the Charity, then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

f. Expenditure

All expenditure is accounted for on an accruals basis, and is recognised once there is a legal or constructive obligation, as a result of a past event, committing the Charity to the expenditure. In addition, settlement must be 'probable' – that is, it must be more likely than not that a transfer of cash will occur, and the amount of the obligation must be able to be measured or estimated reliably.

When transacting directly with third parties, contractual obligations are recognised as goods or services are supplied to the Charity. When funding Trust expenditure, constructive grant obligations are recognised by the Charity when the conditions of each grant are met. Grant conditions for day-to-day transactions are deemed to be satisfied when the Trust fully completes the purchase transaction correctly and promptly, and the details of the purchase can be demonstrated to match the original grant claim, which has itself been approved by the Corporate Trustee or delegated officer(s).

Extraordinary grants may be issued in advance of grantee expenditure. Such grants are only issued if they are contractually required and/or are directed by the Corporate Trustee.

g. Expenditure on irrecoverable VAT

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

h. Expenditure on raising funds

These are costs associated with generating incoming resources, and are recognised as per the Charity's other expenditure. The costs of budgeted fundraising services and resources have been included. Unless directly attributable to a particular fund, such costs are split across the Charity's 10 funds.

i. Charitable activities and apportionment

The costs of charitable activities include all costs incurred in the pursuit of the charitable objects of the Charity.

Charitable activities costs comprise the direct and grant-funding expenditures of charitable projects, and all overheads (administration and governance costs), charged directly to funds. The apportionment of the overheads ('support costs') across the different categories of charitable activity is usually then achieved using the value of expenditure transactions undertaken within the financial year in each category.

Governance costs comprise the costs of independent examination and the element of the administration fee which is deemed attributable to supporting the Charitable Funds Committee and for providing policies, papers, advice and recommendations, in addition to the creation of this Annual Report and Accounts.

The apportionment of support costs across the different categories of charitable activity is disclosed in Note 7.

j. Fixed asset and current asset investments

Any investments held would be stated at market value as at the Balance Sheet date. The Statement of Financial Activities would include the net gains and losses arising on revaluation and disposals throughout the year. The Charity held no investments within 2021/22 or in the prior year.

k. Realised gains and losses from investment

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and market value at the start of the year (or purchase cost if bought in year). Unrealised gains and losses are calculated as the difference between market value at the year end and opening market value (or purchase cost if bought in year).

In line with the principles of fund accounting, all gains (or income) and losses (or expenditure) pertaining to treasury activity are allocated back to each individual 'originating' fund.

The Charity had no such gains/losses in 2021/22 or in the prior year.

I. 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's financial instruments comprise balances from across the Balance Sheet: *Debtors, cash and creditors*.

The Charity's financial assets and financial liabilities qualify as 'basic financial instruments'. These basic financial instruments are initially recognised at transaction value and are subsequently measured at amortised cost which equates to settlement value.

m. Contingent assets and liabilities

A contingent asset is a possible asset that arises from a past event, but which is not recognised in the Charity's Balance Sheet as its existence can only be confirmed by future events which are not within the Charity's control.

If receipt of a legacy is probable, but it cannot be reliably measured by the date of compilation of these accounts, then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

A contingent liability is either a possible but uncertain obligation, or a present obligation that is not recognised in the Charity's Balance Sheet because

- a transfer of economic benefit to settle the possible obligation is not probable; or
- the amount of the obligation cannot be estimated reliably.

Grants approved in principle but with unmet application or performance conditions are disclosed as contingent liabilities.

n. Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies 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 any other factors that are considered to be relevant. Actual results may differ from these estimates.

In assessing whether conditions have been met such that a grant claim is formally fully agreed and therefore recorded as expenditure, judgement is applied by delegated officers of the Corporate Trustee. Similarly, when applying the Charity's accounting policies to the recognition of legacies, judgement is required to assess the circumstances surrounding each legacy. The Corporate Trustee's going concern judgement is discussed in section b.

The Corporate Trustee does not consider that there are any other significant judgements, nor has it identified sources of estimation uncertainty, which present a significant risk of causing a material adjustment to the accounts within the next reporting period.

2. Related party transactions

The Charity is a subsidiary of Wirral University Teaching Hospital NHS Foundation Trust and the Trust is therefore a related party. The Trust's 'place of business' is Trust Headquarters, as detailed in the *Reference and administrative details* section of the Annual Report. The Trust is a public benefit corporation established under the NHS Act 2006, and is both the Corporate Trustee and the primary beneficiary of the Charity. The Charity's ultimate parent is HM Government.

The Charity provides funding to the Trust for approved expenditure made on behalf of the Charity. All of the Charity's non-treasury expenditures, other than the costs of independent examination, bank charges and JustGiving fees, are with the Trust. During the year, the Charity made cash payments totalling £193k (2020/21 £287k) to Wirral University Teaching Hospital NHS Foundation Trust.

At 31 March 2022, the Charity owed the Wirral University Teaching Hospital NHS Foundation Trust £52k (2020/21 £172k) for support services delivered but not yet paid. All transactions entered into during the year were conducted on an arm's length basis.

During the year, none of the members of the Trust Board, Charitable Funds Committee 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 which were funded by the Charity.

Board members, and other senior staff, take decisions on both Charity and Trust 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 purchases *Directors and Officers liability insurance* which covers both the Charity and the Trust under a shared limit, and separate trustee indemnity insurance has therefore not been deemed necessary.

Prior to 31 March 2013, NHS charitable funds considered to be subsidiaries were excluded from accounts consolidation ('group accounts'), in accordance with a Treasury accounting direction issued by Monitor (now NHS Improvement). This dispensation is no longer available and NHS foundation trusts need to consolidate any material NHS charitable funds. The Trust reviewed the figures contained in the single-entity financial statements within this Annual Report and Accounts, and has determined that they are immaterial to the 'Trust group'. Consolidation has therefore not occurred in 2020/21, nor did it occur in any previous year.

3. Income: Donations and legacies

	Unrestricted 2021/22 £000	Restricted 2021/22 £000	Total funds 2021/22 £000	Unrestricted 2020/21 £000	Restricted 2020/21 £000	Total funds 2020/21 £000
Donations	190	329	519	35	484	519
Legacies	52	9	61	89	0	89
Total donations and legacies	242	338	580	124	484	608

4. Income: Other trading activities - raising funds

	Unrestricted 2021/22 £000	Restricted 2021/22 £000	Total funds 2021/22 £000	Unrestricted 2020/21 £000	Restricted 2020/21 £000	Total funds 2020/21 £000
Fundraising events, sales, raffles and lottery	2	0	2	1	0	1
Total	2	0	2	1	0	1

This income category only includes raised income for which there is an exchange; for example, monies collected due to ticket sales for official events, or the selling of goods.

This figure therefore does not capture the flow of income generated by the ongoing and ad hoc representation of the Charity to patients and visitors by Trust staff, or the donations collected at any of the Charity's many events held in 2021/22, which would be included under *Donations* in Note 3.

5. Income: Investments

	Unrestricted 2021/22 £000	Restricted 2021/22 £000	Total funds 2021/22 £000	Unrestricted 2020/21 £000	Restricted 2020/21 £000	Total funds 2020/21 £000
Bankings	0	1	1	0	1	1
Total	0	1	1	0	1	1

6. Expenditure: Raising funds

	Unrestricted 2021/22 £000	Restricted 2021/22 £000	Total funds 2021/22 £000	Unrestricted 2020/21 £000	Restricted 2020/21 £000	Total funds 2020/21 £000
Fundraising services / resources	(80)	(132)	(212)	(26)	(87)	(113)
JustGiving fees, licenses and related charges	(2)	(6)	(8)	(1)	0	(1)
Total	(82)	(138)	(220)	(27)	(87)	(114)

The Corporate Trustee has approved the recharge of service and resource costs from the Trust to the Charity, on a recurring basis.

7. Expenditure: Charitable activities

The Charity grants funding to support Wirral University Teaching Hospital NHS Foundation Trust, through the purchase of goods and services for the Trust, consistent with the charitable objects of the Charity.

Support costs (overheads) comprise the Charity's administration fee, which is explained in Note 9, legal fees and the costs of independent examination, detailed in Note 10.

Support costs can be split between administration costs and governance costs, which have been separately disclosed below. The basis for the apportionment of overheads is detailed in Note 1.

Expenditure due to charitable activities is analysed as follows:

	Grant Funding		Support costs				Combined totals		Total £000
	Unrestricted £000	Restricted £000	Administration costs		Governance costs		Unrestricted £000	Restricted £000	
			Unrestricted £000	Restricted £000	Unrestricted £000	Restricted £000			
Patient comforts and welfare	(97)	(2)	0	0	0	0	(97)	(2)	(99)
Medical equipment	(21)	(2)	0	0	0	0	(21)	(2)	(23)
Total	(118)	(4)	0	0	0	0	(118)	(4)	(122)

Analysis of Charitable Activities - 2020/21

	Grant Funding		Support costs				Combined totals		Total £000
	Unrestricted £000	Restricted £000	Administration costs		Governance costs		Unrestricted £000	Restricted £000	
			Unrestricted £000	Restricted £000	Unrestricted £000	Restricted £000			
Patient comforts and welfare	(4)	(55)	0	0	0	0	(4)	(55)	(59)
Medical equipment	0	(290)	0	0	0	0	0	(290)	(290)
Total	(4)	(345)	0	0	0	0	(4)	(345)	(349)

Further details regarding expenditure due to charitable activities are included in the *Achievements in 2021/22* and *Finance and performance review* sections of the Annual Report.

8. Analysis of grants

Grants are made to support Wirral University Teaching Hospital NHS Foundation Trust in its purchase of revenue goods or services and fixed assets. This expenditure is described in Note 7, and in the descriptions of management arrangements and performance reporting within the Annual Report.

The Charity does not make grants to individuals or third parties.

9. Analysis of staff costs

The Charity does not directly employ staff. Instead, the resources of Wirral University Teaching Hospital NHS Foundation Trust are used, and an administration fee is levied by the Trust in order that the Trust can recover estimated costs incurred. This administration fee is subject to the approval of the Charitable Funds Committee.

The staff who perform administrative and fundraising functions work within Trust policy and under Trust direction, with identical terms and conditions to all other Trust staff, and their workload may be covered by colleagues interchangeably. These points would all suggest that these staff have not been seconded into the Charity, and that the supply is one of service, not of staff.

The Charity therefore does not require separate staff costs disclosures, and the service expenditure (administration fee) is contained within Note 7. The fundraising service charge is additionally disclosed in Note 6.

10. Costs of independent examination

The independent examiner's fee of £5,280 (2020/21 £7,200) including VAT relates solely to the independent examination of these accounts. No other additional services have been provided by the independent examiner. This fee is included wholly within *Charitable activities* in the Statement of Financial Activities, through the apportionment of governance costs within total support costs (Note 7).

11. Fixed asset and current asset investments

No fixed asset or current asset investments have been held by the charity during the financial year, or prior year.

There have been no direct investments made outside the UK by the Charity, and further details of the Charity's treasury activity are contained within the *Investment policy* section of the Annual Report.

12. Current assets: Debtors

Note 12 Debtors

	Unrestricted 31-Mar-22 £000	Restricted 31-Mar-22 £000	Total funds 31-Mar-22 £000	Unrestricted 31-Mar-21 £000	Restricted 31-Mar-21 £000	Total funds 31-Mar-21 £000
Accrued legacy income	0	0	0	98	0	98
Other debtors	0	0	0	2	95	97
Total	0	0	0	100	95	195

Due to the balance and nature of the Charity's debtors, exposure to credit risk is negligible. No debts are past due or impaired.

13. Current assets: Cash

	Unrestricted 31-Mar-22 £000	Restricted 31-Mar-22 £000	Total funds 31-Mar-22 £000	Restated Unrestricted 31-Mar-21 £000	Restated Restricted 31-Mar-21 £000	Restated Total funds 31-Mar-21 £000
Government Banking Service - deposit account	324	(121)	203	157	(75)	82
Barclays Bank - deposit account	48	1,024	1,072	31	845	876
Nationwide Building Society - savings account	85	0	85	85	0	85
Total	457	903	1,360	273	770	1,043

The carrying value of *financial assets measured at amortised cost* is measured as the total of balances in Notes 12 and 13.

As at March 2021, there has been a classification change between restricted and unrestricted amounts to appropriately reflect funds in each category. The 2020/21 amounts restated were as follows; GBS £5k to £157k (unrestricted) and £243k to (£75k) (restricted) and Barclays £183k to 31k (unrestricted) and £527k to £845k (restricted). This has no overall impact on the total cash figure.

14. Current liabilities: Creditors

	Unrestricted 31-Mar-22 £000	Restricted 31-Mar-22 £000	Total funds 31-Mar-22 £000	Unrestricted 31-Mar-21 £000	Restricted 31-Mar-21 £000	Total funds 31-Mar-21 £000
Other creditors - amounts due to						
Wirral University Teaching Hospital NHS FT	(75)	11	(64)	(32)	(140)	(172)
Accruals	0	0	0	(3)	(7)	(10)
Total	(75)	11	(64)	(35)	(147)	(182)

Amounts owed to Wirral University Teaching Hospital NHS Foundation Trust relate to unpaid obligations for services delivered, and grants issued but not yet paid. The carrying value of *financial liabilities measured at amortised cost* equates to the accruals row above.

15. Contingent assets and liabilities

If receipt of a legacy is probable at 31 March, but it cannot be reliably measured by the date of compilation of these accounts, then the legacy is disclosed as a contingent asset until all of the conditions for income recognition are met. The Charity had no contingent assets as at 31 March 2022 and 2021.










Grants approved in principle but with unmet application or performance conditions are disclosed as contingent liabilities. If the conditions are not met within six months, the conditional approval expires. As at 31 March 2022 the estimated contingent liability was £0k (2020/21 £100k).

16. Commitments










The Charity has no other undisclosed commitments.

17. Analysis of material funds

The objectives of all of the Charity's funds are disclosed in the *Aims and objectives* section of the Annual Report. A summary of 2021/2022 fund movements is as follows.

Fund	Opening Balance 1 Apr 21 £	Income £	Expenditure £	Closing Balance 31 Mar 22 £
 Heart Care fund	20,374	2,680	(14,442)	8,612
 Children's fund	28,092	4,902	(17,814)	15,181
 Stroke fund	12,152	11,153	(14,355)	8,951
 Respiratory fund	45,769	3,228	(15,791)	33,206
 Breast Care fund	69,651	4,981	(15,142)	59,490
 Critical Care fund	27,774	5,249	(15,142)	17,882
 Cancer fund	15,079	7,363	(15,142)	7,300
 Patient Wish fund	338,704	243,643	(201,902)	380,445
	557,596	283,200	(309,728)	531,067
 Ting STARS Neonatal Appeal	262,359	147,743	(31,106)	378,997
COVID-19	236,143	151,612	(742)	387,013
	1,056,098	582,555	(341,577)	1,297,076

A summary of 2020/21 fund movements is as follows

Fund	Opening Balance 1 Apr 20 £	Income £	Expenditure £	Closing Balance 31 Mar 21 £
 Heart Care Fund	217,072	1,492	(198,191)	20,374
 Children's Fund	43,046	2,286	(17,240)	28,092
 Stroke Fund	14,464	1,566	(3,878)	12,152
 Respiratory Fund	39,047	9,813	(3,091)	45,769
 Breast Care Fund	69,918	2,824	(3,091)	69,651
 Critical Care Fund	11,223	19,643	(3,091)	27,774
 Cancer Fund	16,080	97,090	(98,091)	15,079
 Patient Wish Fund	244,410	125,269	(30,975)	338,704
 Tina STARS Neonatal Appal	253,697	16,835	(8,173)	262,359
COVID-19	0	332,925	(96,782)	236,143
	908,956	609,743	(462,603)	1,056,097