

Trustee's Annual Report & Financial Statements

For the Year to 31 March 2023

Wirral University Teaching Hospital NHS Foundation Trust
Charitable Fund also known as 'WUTH Charity'.



WUTH Charity

Registered charity no. 1050469

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

Annual Report and Accounts for the year ended 31 March 2023

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Report of the Trustee for the year ended 31 March 2023

Foreword by Sue Lorimer, Chair of charitable funds committee of WUTH Charity

1. Welcome to our annual report for 2022/23. 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 2023. 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.
2. 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

3. 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 during 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

4. 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 2022/23*.

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 11.

- **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.

Who we are.

5. Wirral University Teaching Hospital NHS Foundation Trust Charity (WUTH) is a registered charity (registered number 1050469). We exist to raise funds and receive donations for the benefit of our key partner organisation Wirral University Teaching Hospital NHS Foundation Trust, their patients and their staff. By securing donations, legacies, and sponsorship, WUTH Charity can help upgrade and improve existing services while working to support and improve patient experience.
6. Having support from our local community is crucial to our work so please read on to learn about our work what we have achieved and the difference we have made.

What we aim to do: our objectives and activities.

7. 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.
8. 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 several community locations throughout Wirral.

Mission Statement

9. 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 public and by fundraising activities, events and appeals."

10. 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

11. 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.
12. 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 apply for consideration.
13. 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 area, function, department or specialty which should ideally benefit from their generosity.

Statute

14. 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

15. 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.'

16. 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.

Fund structure

17. 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.

18. During 2020/21 the Charity also set up a time restricted COVID-19 fund which benefited from successful grant applications from the national appeal organised by NHS Charities Together as well as the Charity's own COVID-19 appeal launched and championed by the Wirral Globe which resulted in significant contributions from the public. This fund was earmarked for and spent on staff welfare.

19. 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 2022/23 or 2021/22 but the Corporate Trustee periodically considers earmarking.

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



Governance and management

Corporate Trustee

21. 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.
22. 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.
23. 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	Mark Chidgey (from June 2022)
Interim Chief Finance Officer	Robbie Chapman (to May 2022)
Deputy CEO / Medical Director	Dr Nicola Stevenson
Chief Operating Officer	Hayley Kendall
Chief Strategy Officer	Matthew Swanborough
Chief People Officer	Debs Smith
Chief Nurse	Tracy Fennell
Non-Executive Director	Steve Igoe
Non-Executive Director	Chris Clarkson
Non-Executive Director	Sue Lorimer
Non-Executive Director	John Sullivan (to June 2022)
Non-Executive Director	Lesley Davies (from May 2022)
Non-Executive Director	Rajan Madhok (from July 2022)

24. All the members were in post for the 12-month period to 31 March 2023 except where indicated.

Charitable Funds Committee

25. This is a Committee of the Trust Board, established to ensure that the Corporate Trustee's duties are discharged.
26. 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.
27. 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.
28. 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.

29. 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	Mark Chidgey ¹
Interim Chief Finance Officer	Robbie Chapman ²
Medical Director	Dr Nicola Stevenson
Chief People Officer	Debs Smith
Chief Nurse	Tracy Fennell
Non-Executive Director	Steve Ryan
Non-Executive Director	Lesley Davies ³

¹ from June 2022

² to May 2022

³ from May 2022

30. All the members were in post for the 12-month period to 31 March 2023 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

31. 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 2022/23 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.

32. 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.

33. 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 2022/23 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*

34. 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.

35. 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.

36. 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.

37. 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

38. 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.
39. As at 31 March 2023, the Corporate Trustee has determined that the Charity did not have any significant residual risks.

What have we achieved: highlights from the activities undertaken in year?

40. 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 careers. Details of some key funds' activities and achievements are set out below.

Charity funded projects.

41. There have been several projects funded this year, all of which have significant impact on our patients and their loved ones. A significant project to support staff was also funded via the COVID-19 fund, the Retreat restaurant and Wellbeing room. Some key stories are described below together with highlights of the fundraising activities.

The Retreat restaurant and wellbeing room £417,000

42. The Charity was pleased to support the refurbishment of the restaurant at Arrowe Park Hospital and the creation of a new wellbeing space with a significant investment of over £400,000. Funds were raised during the COVID-19 pandemic through the appeal launched and supported by the Wirral Globe, local donations, grants secured from the national charity NHS Charities Together and WUTH. The Retreat, named by staff opened in May 2022. Over 115,000 customers have been

served in the new restaurant in the first twelve months. The refurbishment has resulted in a modern and comfortable space for staff to visit during their breaks.



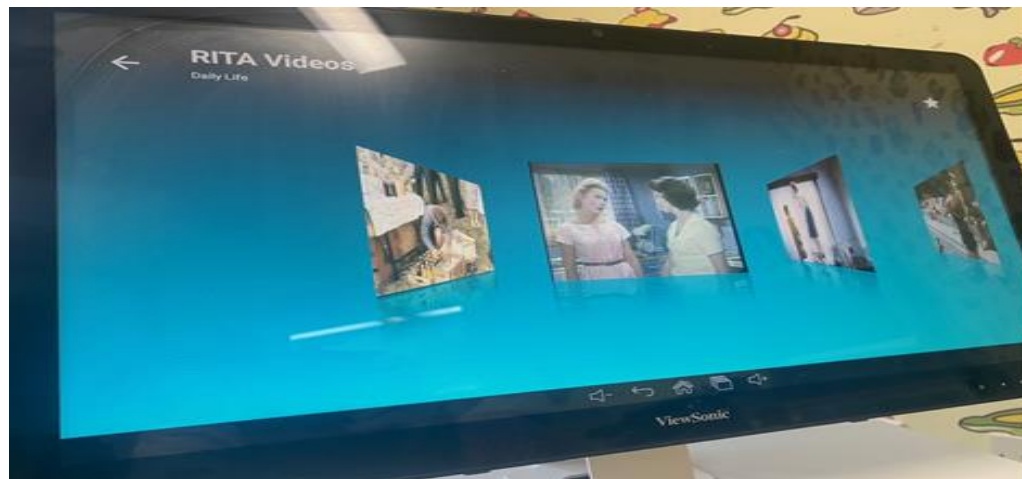
43. "When planning the refurbishment of the Retreat, it was important that this space was not only a great place for staff to come and eat, but also a space that promoted staff wellbeing. It has been great to see how well received the area has been by all staff groups in the organisation, and it is not only used at mealtimes, but by staff having informal meetings in the area during the day as well. The Trust has seen a significant increase in how much the facility is now being used. It supports the Trust's goal to be a Great Place to Work. Thanks to the Charity team, Wirral Globe and NHS Charities Together for their support in funding such a great space."

Tom Lloyd Head of Soft Facilities Management

Reminiscence Interactive Therapy Activities - 'RITA' System £23,400

44. RITA is an innovative, evidence-based, state-of-the-art digital therapy system which allows patients to use apps, games and other leisure activities as part of their hospital recovery.
45. Used primarily for elderly patients with cognitive impairments, such as dementia, the user-friendly technology has shown to be effective in calming distressed or anxious patients.
46. "The reminiscence computer (RITA) has been widely used within the Department of Medicine for the Elderly (DME) Wards and especially on ward 22 at Arrowe Park Hospital. In addition, the reminiscence apps and films other activities on the system include karaoke, bingo, quizzes, and jigsaws. The system is an excellent addition to our resources that support patients especially those with dementia, delirium, or other cognitive impairments, and has proven to be an effective tool in managing behaviours that are challenging and in reducing boredom for patients on the wards. We would like to thank WUTH Charity and their supporters for funding the equipment which has supported many patients this year and will continue to do so in the future".

Tony Probbing, Associate Director of Allied Health Professionals & Divisional Lead for Corporate Nursing



Sensory Suite Surgical Elective Admissions Lounge (Seal Unit) £1,700

47. With a specialist visual and sound facility such as a colour changing wall panel, a plinth with fibre optic lights, wall projector and interactive sound panel and special soft furnishings, the suite offers a relaxed environment to relieve the stress of visiting the hospital for adult patients with additional needs.
48. Christine McGuinness, TV personality and autism campaigner, visited the hospital to officially unveil the suite. Christine has been extensively raising awareness after her three children were diagnosed with autism and following her own diagnosis of autism as an adult.
49. Christine said: "I am so pleased to open this sensory room that will help adults on the autistic spectrum to feel calmer during the stressful time before having surgery. Seeing organisations like hospitals support those with autism by designing appropriate environments - especially for adults - is a real step forward and thank you to Arrowe Park Hospital for making this possible. I hope other hospitals will follow suit."



50. Sensory Suite has been funded by WUTH Charity and the Seal Unit staff through various challenges such as the Virtual London Marathon and parachute jumps. Ward Sister Becky Brumpton lead the project and the teams fundraising.

51. “This has been such an important project to me from a personal perspective and it is a much-needed facility. Having a facility like this can make a huge difference to patients. It helps to keep them calm at what would usually be a very stressful experience for them and for their families. This is about offering a holistic approach to caring for patients with additional needs and I’m really proud to have this facility now up and running.”

Becky Brumpton Ward Sister Surgical Elective Admissions Lounge

52. The Charity has also funded a range of other projects including, gifts for patients in hospital on Christmas Day, special wheelchairs for the Children’s Ward and décor improvements for the Harmony Suite, which supports parents experiencing baby loss. The Charity is extremely grateful for the support it has received this year which has a direct benefit to patients, their loved ones and staff.

Head of Fundraising Annual Review

53. Following the continued restrictions of last year, the Charity team were pleased to resume 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.

Tri4Life Everest Summit Expedition

54. In April a group of lifelong friends, the Tri4Life team from Wirral began their expedition to retrace the famous steps of George Mallory in a centenary celebration of the 1922 British Mount Everest expedition. Tri4Life, a Wirral based charitable enterprise raises funds to support charities close to their hearts and promotes active, healthy lifestyles to today’s youth. This year the Tiny Stars Neonatal Appeal is one of their chosen causes to support.

55. Martin Pritchard- Howarth, a consultant Geriatrician at Wirral University Teaching Hospital (WUTH) and Tri4Life member commented prior to the challenge; “As young

boys we ran and played in the same streets as our childhood Everest Heroes, Mallory and Irvine who lived in Birkenhead. It will be a huge honour to follow in their footsteps exactly one hundred years since their pioneering endeavour. We have been seeking the next challenge to mark our 20th anniversary and given Mallory and Irvine’s local Wirral connections and the approaching Centenary of their fateful journey, have settled upon this attempt to scale Everest! None of us are from a climbing background, many of us are above the age of 50, but all of us have a drive and passion to inspire others and raise money for good causes along the way.

56. We all hope that this effort will massively boost the funds of our chosen charities, including the Tiny Stars appeal. In May the whole team returned safely home following the successful summit attempt by three of the group.



Wirral Coastal Walk

57. Over 30 participants took part in the scenic walk along the Wirral coastline. Starting at the Floral Pavilion the twelve-mile route ended at Thurstsaton Country Park. Participants included members of the public, staff members and families who had received care from the Neonatal Unit.



It's a Knockout

58. The Charity team added this new event to the calendar in July. Thirteen teams took part in this nostalgic inflatable assault course. Teams included staff from the Executives, Eye department and Porters. They were joined by local companies and community groups including SP Energy Network and many other WUTH Supporters. Alongside the event was a family fun day with a selection of stalls and activities for all to enjoy.



Arrowe Park Abseil

59. Returning for a third year there was a great turn out for this year’s Arrowe Park Abseil. A huge £26,000 was raised by the 125 participants taking part, including staff, local businesses and former patients who wished to say thank you for the care they have received. The event was supported by Santander who were on hand to volunteer on the day. WUTH Charity supporter WBO cruiserweight world champion Tony Bellew also took part.



Virtual Marathon

60. 13 participants who took part in this year’s Virtual London Marathon and raised over £4000 for the Tiny Stars Neonatal Appeal. It was a great event with staff and the local community taking part in this 26.2-mile challenge.

Wirral Winter Ball

61. WUTH Charity Ambassador Mandy Molby organised Ball in aid of the Tiny Stars Neonatal Appeal. Raising over £30,000 for the Tiny Stars Neonatal Appeal. 280 people attended and enjoyed entertainment from Britain’s Got Talent winners Boogie Storm and George Michael tribute act Rob Lambardi.

62. Mandy has expressed her thanks to the Charity team for their hard work and praised how well the event was organised again. She has confirmed her support again in November 2023.



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Carol Service Christ Church Port Sunlight

63. The voices of Cantemus at Caldy and the Hand bell ringers of Port Sunlight supported the Charity with a beautiful service in Christ Church Port Sunlight. Joined by 100 friends of the Charity they helped to raise £2,000 for the Tiny Stars Neonatal Appeal.



Santa Express

64. Stagecoach turned one of their fleet of buses into a 'Santa's grotto' for the Christmas season to help raise money for the Tiny Stars appeal. Thank you the support and festive cheer you brought over the last month supporting WUTH Charity and for raising a fantastic £2500 with your Santa's Grotto Bus.

Elf Run

65. The elf run returned for a second year with almost 3000 pupils from schools around the Wirral taking part in our much loved 'Elf and fitness challenge'. Thank you to all the children everyone who took part helping to raise over £4000 for the Tiny Stars Neonatal Appeal.



Cycle 75

66. To start off the celebrations for the NHS turning 75 in 2023 the Charity team organised a static bike challenge in which participants would cycle for seventy-five hours over a seven-day period. The event was a huge success with over one hundred and twenty people taking part including, members of the public, staff and local community groups. The final event for the financial year raised over £7,000.

67. The team would like to thank everyone who has supported this year. The team would like to give special thanks to our volunteers who regularly support the team at events and in our day-to-day activities and our ambassadors.

68. Mrs Mandy Molby, Sing Me Mersey's Billy Hui and Wendy Williamson. Their continued support is exceptional and gratefully received.

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69. 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 worked incredibly hard to deliver excellent, safe, and enjoyable events. I would like to thank them for their hard work again this year.
70. A full event calendar is planned for 2023 and the Charity team are excited and optimistic to implement a new three-year Charity Strategy supported by a development grant successfully applied for from NHS Charities Together. We look forward to sharing our events and developments throughout the year.
71. Looking to our year ahead, the team have a full calendar of events planned. Our main fundraising focus for the year will continue to be the Tiny Stars Neonatal Appeal. With architects commissioned to begin the consultation and planning for the refurbishment we look forward to being able to share more detailed plans for the Neonatal Unit with our supporters.
72. A new three-year strategy has been developed and with the support of the NHS Charities Together £30,000 development grant various new activities are planned to strengthen the Charity.
73. These include the introduction of a temporary pop-up gift shop, refreshed branding, new website, and increased branding around the hospital sites.
74. Additional training and improvements to improve the quality of WUTH's patient and staff experience. We will continue to share our events and developments throughout the year with our stakeholders and supporters.

Reserves policy

Background

75. 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.
76. 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

77. As at 31 March 2023, 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 27). Therefore, the Corporate Trustee cannot identify any need to hold high levels of reserves to March 2023.
78. 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.
79. 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.

80. 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.
81. The Charitable Funds Committee has established a reserves policy as part of its plans to provide long term support to WUTH Charity.
82. The Charitable Funds Committee calculate the reserves as that part of the charity's unrestricted income funds that is freely available after taking account of designated funds that have been earmarked for specific projects.
83. Because, with the exception of one fund, the funds held are classed as restricted, the actual reserves figure for WUTH Charity at 31 March 2023 was £318k (2021/22 £380k). This level of reserves is consistent with the reasoning above and is calculated as follows:

Total unrestricted funds of	£318,000
Less designated funds of	0
Total free reserves	£318,000

Investment policy

Background

84. 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 to generate additional income to fund future activities.

85. 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.

86. The Charity avoids investments involving alcohol, arms and tobacco.

87. 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

88. The Charity has no investment assets.

89. In 2022/23 investment income of £9k (2021/22 £1k) was earned. This income solely relates to bank interest.

Reference and administrative details


Registration

90. 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 Donations & fundraising

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

 wuth.charity@nhs.net

 0151 482 7788

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



Administration and records

91. 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 2022/23.

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

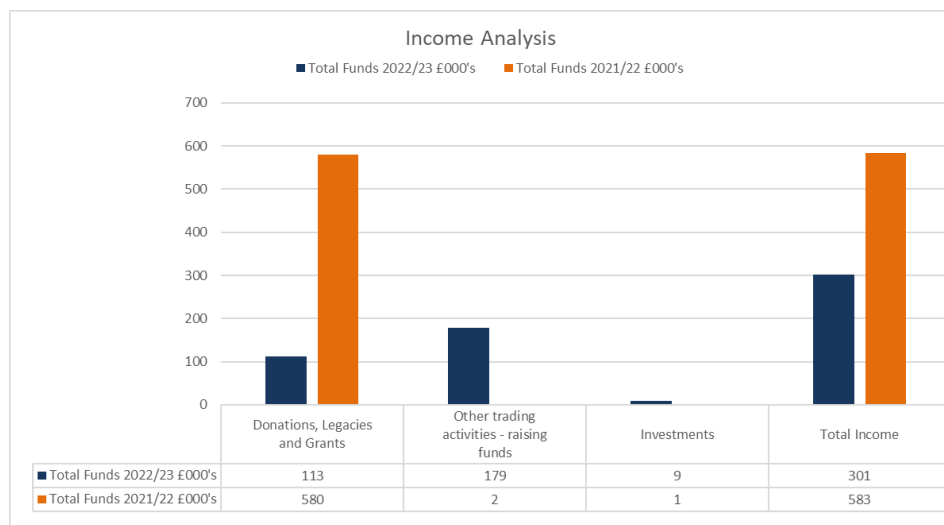
Hill Dickinson LLP
No. 1 St Paul's Square
Liverpool
L3 9SJ



Finance and performance review

Income summary

92. The Charity relies upon donations and legacies as its main source of income. Total income for 2022/23 was £301k (2021/22 £583k). The following chart analyses this year's income by source.



Donations - £111k

93. 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.

94. 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.

95. We thank all donors for their kindness and effort.

Legacies - £2k

96. 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.

Other trading activities - £179k

97. The income relates to income received in exchange for supplying goods and services to raise funds for the Charity. This was primarily generated by both internal and external fundraising events. Additional funds were generated through lottery activity, Just Giving and Gift Aid income.

98. Historically event income was categorised under donations, this has been reclassified here in line with charity objectives.

Investment income - £9k

99. 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 2022/23. All investment income generated during 2022/23 was through bank interest.

100. Investment opportunities are subject to ongoing review.

Expenditure analysis

101. Of the total expenditure of £663k (2021/22 £342k), £413k (2021/22 £122k) was spent on charitable activities across a range of programmes for patient benefit.

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

Annual Report and Accounts 2022/23

Patient comforts and welfare - £4k

103. This is shown as a £4k benefit to the charity rather than expenditure. During 2022/23 the Charitable Funds Committee decided to review the Charitable Grant Application process and all live grant applications were put on hold. The impact of this was the reversal of 2021/22 accrued expenditure.

Staff education and welfare – (£8k)

104. We continue to fund initiatives to train the staff who care for patients. Ensuring staff are well trained and supported benefits the quality of care they provide. Additionally, we support wellbeing programmes established to help maintain and improve the physical wellbeing of staff in their demanding roles.

Medical equipment and Patient Appliances - (£3k)

105. 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 in recent years. Expenditure for 2022/23 has been impacted by the decision to review the grant application process.

106. 2022/23 expenditure included the purchase of a medical ward refrigerator to be housed in the delivery suite at Arrowe Park Hospital.

Buildings and Refurbishment - (£400k)

107. As part of the COVID support grants received, the Charity contributed towards the refurbishment of the staff restaurant. The new facilities include a wellbeing hub as well as break out areas and meeting spaces.

Other Commitments - (£6k)

108. This represents funding paid over to external charities as part of the joint Tri4Life Everest Challenge.

Raising funds - (£250k)

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



Future Plans

110. 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.
111. **The Charity therefore did not require or compile comprehensive future spending plans in 2022/23.**
112. As the Charity grows, this position will adapt to incorporate the spending plans associated with appeals schemes.
113. As a rule, the Corporate Trustee is committed to utilising funds as soon as is practical, based on patient benefit priorities. 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 11).



Corporate Trustee's responsibilities in relation to the financial statements

114. 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).

115. 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.

116. 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 25 to 41 have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.

117. The Corporate Trustee is responsible for the maintenance and integrity of the general and financial information included on the Charity's webpages. Legislation

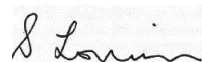
in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Statement as to disclosure to our independent examiners

118. 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 23rd January 2024

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

Mark Chidgey



Date 23rd January 2024

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

Independent Examiner's Report to the Trustees 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 2023.

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.

Azets Audit Services

Name: Laura Hinsley FCCA
Association of Certified Chartered Accountants
Azets Audit Services
6th Floor Bank House
8 Cherry Street
Birmingham
B2 5AL

Date: 24 January 2024

Statement of Financial Activities

For the year ended 31 March 2023

	Note	Unrestricted Funds		Restricted Funds		Total funds	
		2022/23 £000	2021/22 £000	2022/23 £000	2021/22 £000	2022/23 £000	2021/22 £000
INCOME from							
Donations, Legacies and Grants	3	25	242	88	338	113	580
Other trading activities - raising funds	4	14	2	165	0	179	2
Investments	5	2	0	7	1	9	1
Accrued income	12	2	0	0	0	2	0
Total Income		43	244	260	339	303	583
EXPENDITURE on							
Raising Funds	6	(84)	(82)	(166)	(138)	(250)	(220)
Charitable activities							
Patient comforts and welfare	7	4	(97)	0	(2)	4	(99)
Staff comforts and welfare	7	(8)	0	0	0	(8)	0
Building and refurbishment	7	0	0	(400)	0	(400)	0
Patients Appliances : Purchase	7	(2)	0	0	0	(2)	0
Furniture And Fittings	7	0	0	0	0	0	0
Purchase of medical equipment	7	(1)	(21)	0	(2)	(1)	(23)
Other expenditure	7	0	0	(6)	0	(6)	0
Total Expenditure		(91)	(200)	(572)	(142)	(663)	(342)
Net realised gains / (losses) on investments		0	0	0	0	0	0
NET INCOME / (EXPENDITURE)		(48)	44	(312)	197	(360)	241
Transfers between funds		(13)	0	13	0	0	0
Balance sheet adjustment		1	0	8	0	9	0
Net Movement in Funds		(60)	44	(291)	197	(351)	241

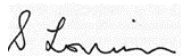
Balance Sheet

As at 31 March 2023


	Note	Unrestricted Funds		Restricted Funds		Total funds	
		2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
		£000	£000	£000	£000	£000	£000
Current Assets							
Debtors	12	(1)	0	0	0	(1)	0
Cash and cash equivalents	13	525	457	1,155	904	1,680	1,361
Total Current Assets		524	457	1,155	904	1,679	1,361
Liabilities							
Creditors falling due within one year	14	(76)	(75)	(187)	11	(263)	(64)
Accruals	14	(12)	0	(428)	0	(440)	0
Deferred Income	14	(30)	0	0	0	(30)	0
Net Current Liabilities		(118)	(75)	(615)	11	(733)	(64)
Total assets less current liabilities		406	382	540	915	946	1,297
NET ASSETS		406	382	540	915	946	1,297
Total funds of the charity:							
Restricted Funds				540	915	540	915
Unrestricted Funds		406	382			406	382
TOTAL CHARITY FUNDS		406	382	540	915	946	1,297

The notes on pages 27 to 41 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

23rd January 2024

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

23rd January 2024

Notes to the accounts

1. Accounting policies

a. *Basis of preparation*

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

120. 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.

121. 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*

122. 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.

123. 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. *Fund structure*

124. 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 purpose (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.

125. The major funds held are disclosed in Note 17.

d. *Income*

126. 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.

127. 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

128. 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.

129. 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.

130. 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.

131. 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

132. All expenditure is accounted for on an accrual 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.

133. 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).

134. 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

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

h. Expenditure on raising funds

136. 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

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

138. 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.

139. 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.
140. The apportionment of support costs across the different categories of charitable activity is disclosed in Note 7.

j. Fixed asset and current asset investments.

141. 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 2022/23 or in the prior year.

k. Realised gains and losses from investment.

142. 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).
143. 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.
144. The Charity had no such gains/losses in 2022/23 or in the prior year.

l. Financial instruments.

145. 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.
146. 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.

147. 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.
148. 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 the conditions for income recognition are met.
149. 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.
150. 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

151. 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 relevant. Actual results may differ from these estimates.

152. 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.

153. 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

154. 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.

155. 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 £0k (2021/22 £193k) to Wirral University Teaching Hospital NHS Foundation Trust.

156. At 31 March 2023, the Charity owed the Wirral University Teaching Hospital NHS Foundation Trust £263k (2021/22 £64k) for support services delivered but not yet paid. All transactions entered into during the year were conducted on an arm's length basis.

157. 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.

158. 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.

159. 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.

160. 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 2022/23 nor did it occur in any previous year.

3. Income: Donations and legacies

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000	£000	£000
Donations from individuals	20	190	54	329	74	519
Corporate donations	4	0	33	0	37	0
Grants	0	0	0	0	0	0
Legacy	1	52	1	9	2	61
Total donations and legacies	25	242	88	338	113	580

161. Donations from individuals are gifts from members of the public, relatives of patients and staff. This income is usually collected through “In Memory Of” donations as well as general gifts.

162. Corporate donations are gifts from organisations that have supported WUTH Charity during the past year, for example £12k donated via the Mayor’s Special Charity Appeal and The Restaurant Group.

4. Income: Other trading activities - raising funds

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000	£000	£000
WUTH Event Ticket Sales	0	0	28	0	28	0
WUTH Event Additional Fundraising	2	0	79	0	81	0
Fundraising by Individuals	3	0	23	0	26	0
Other Fundraising Income	0	2	28	0	28	2
Lottery	4	0	0	0	4	0
Other Just Giving & Gift Aid	5	0	7	0	12	0
		0		0		0
Total other trading	14	2	165	0	179	2

163. 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.

164. 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 2022/23, which would be included under Donations in Note 3.

5. Income: Investments

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000	£000	£000
Fixed asset investments	0	0	0	0	0	0
Bank Interest	2	0	7	1	9	1
Total	2	0	7	1	9	1

165. 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 2022/23. All investment income generated during 2022/23 was through bank interest.

166. Investment opportunities are subject to ongoing review.

6. Expenditure: Raising funds

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000	£000	£000
Fundraisings services / resources	(83)	(80)	(164)	(132)	(247)	(212)
Just Giving fees, kicensens and related charges	(1)	(2)	(2)	(6)	(3)	(8)
Total	(84)	(82)	(166)	(138)	(250)	(220)

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

170. 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.

7. Expenditure: Charitable activities

	Grant Funded Activity		Charitable Contributions		Support Costs		Total	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000	£000	£000	£000	£000
Unrestricted Funds								
Patient education and welfare	4	(97)	0	0	0	0	4	(97)
Staff education and welfare	(8)	0	0	0	0	0	(8)	0
Building and refurbishment	0	0	0	0	0	0	0	0
Furniture And Fittings	0	0	0	0	0	0	0	0
Patients Appliances : Purchase	(2)	0	0	0	0	0	(2)	0
Purchase of medical equipment	(1)	(21)	0	0	0	0	(1)	(21)
Other expenditure	0	0	0	0	0	0	0	0
Total unrestricted funds	(7)	(118)	0	0	0	0	(7)	(118)
Restricted Funds								
Patient education and welfare	0	(2)	0	0	0	0	0	(2)
Staff education and welfare	0	0	0	0	0	0	0	0
Building and refurbishment	0	0	(400)	0	0	0	(400)	0
Furniture And Fittings	0	0	0	0	0	0	0	0
Patients Appliances : Purchase	0	0	0	0	0	0	0	0
Purchase of medical equipment	0	(2)	0	0	0	0	0	(2)
Other expenditure	0	0	(6)	0	0	0	(6)	0
Total restricted funds	0	(4)	(406)	0	0	0	(406)	(4)
Total	(7)	(122)	(406)	0	0	0	(413)	(122)

168. 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.

169. 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.

171. Further details regarding expenditure due to charitable activities are included in the Achievements in 2022/23 and Finance and performance review sections of the Annual Report.

8. Analysis of grants

172. 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.

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

9. Analysis of staff costs

174. 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.

175. 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.

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

10. Costs of independent examination

177. The independent examiner's fee of £5,760 (21/22 £5,280) 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 6).

11. Fixed asset and current asset investments

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

179. 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

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000	£000	£000
Accrued income	2	0	0	0	2	0
Other debtors	(3)	0	0	0	(3)	0
Total	(1)	0	0	0	(1)	0

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

181. There is a modest amount of Accrued Income relating to future fundraising events.

13. Current assets: Cash

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000	£000	£000
Natwest/RBS	347	324	79	-121	426	203
Barclays	93	48	1,076	1,024	1,169	1,072
Nationwide	85	85	0	0	85	85
Total	525	457	1,155	903	1,680	1,360

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

14. Current liabilities: Creditors

	Unrestricted Funds		Restricted Funds		Total Funds	
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22
	£000	£000	£000	£000	£000	£000
Creditors						
Due to Wirral University Teaching Hospital NHS FT	(76)	(75)	(187)	11	(263)	(64)
Defered Income	(30)	0	0	0	(30)	0
Accruals - Creditors	(12)	0	(428)	0	(440)	0
Total	(118)	(75)	(615)	11	(733)	(64)

183. 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

184. 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 2023 and 2022.

185. 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 2023 the estimated contingent liability was £0k (2021/22 £0k).

16. Commitments

155. 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 2022/23 fund movements is as follows.

A summary of 2022/23 fund movements is as follows:

	Fund balance B/Fwd		Income		Expenditure		Transfers		Adjustments		Fund Bal/Cfwd		Gains and Losses for the year		
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
Breast Care Fund	60	70	7	5	(16)	(15)	0	0	1	0	52	60	(8)	(10)	
Cancer Fund	7	15	5	7	(15)	(15)	0	0	1	0	(2)	7	(9)	(8)	
Childrens Fund	15	28	5	5	(17)	(18)	0	0	1	0	4	15	(11)	(13)	
COVID Fund	387	236	0	152	(400)	(1)	13	0	0	0	0	387	(387)	151	
Critical Care Fund	18	28	15	5	(17)	(15)	0	0	1	0	17	18	(1)	(10)	
Heart Care Fund	9	20	1	3	(16)	(14)	0	0	1	0	(5)	9	(14)	(11)	
Respiratory Fund	33	46	2	3	(16)	(16)	0	0	1	0	20	33	(13)	(13)	
Stroke Fund	9	12	7	11	(15)	(14)	0	0	1	0	2	9	(7)	(3)	
Tiny Stars Neonatal Appeal	379	262	221	148	(61)	(31)	0	0	1	0	540	379	161	117	
Total restricted funds	917	717	263	339	(573)	(139)	13	0	8	0	628	917	(289)	200	
b) Analysis of unrestricted fund movements															
	Fund balance B/Fwd		Income		Expenditure		Transfers		Adjustments		Fund Bal/Cfwd		Gains and Losses		
	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	2022/23	2021/22	
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	
Patient Wish Fund	380	339	70	243	(120)	(202)	(13)	0	1	0	318	380	(62)	41	
Total unrestricted funds	380	339	70	243	(120)	(202)	(13)	0	1	0	318	380	(62)	41	
Total	1,297	1,056	333	582	(693)	(341)	0	0	9	0	946	1,297	(351)	241	