

Trustee's Annual Report & Financial Statements

For the Year to 31 March 2024

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



WUTH Charity

Registered charity no. 1050469

  WUTHCharity wuthcharity.org

Annual Report and Accounts for the year ended 31 March 2024

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Report of the Trustee for the year ended 31 March 2024

Foreword by Sue Lorimer, Chair of Charitable Funds Committee of WUTH Charity

1. Welcome to our annual report for 2023/24. 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 2024. 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 2023/24*.

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**

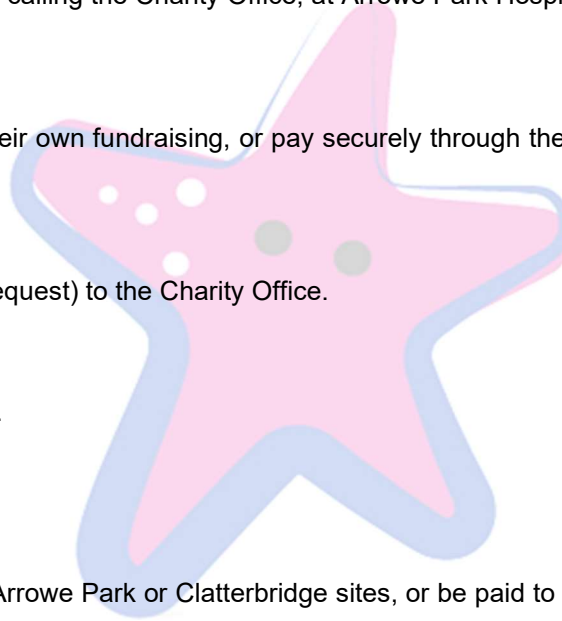
Cash donations can be received at the Trust's cash offices at the Arrowe Park or Clatterbridge sites, or be paid to the Charity through a local bank or post office, with account details as above.

- **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.

- 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.
- 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.

- 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 several community locations throughout Wirral.

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 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 Chief Finance Officer and Chief People Officer. For the other specialty funds, fundholding is undertaken by the relevant senior Trust team comprising the most senior divisional clinician, nurse and manager, or the triumvirate. Any member of staff can apply for consideration. All fund applications are reviewed by the relevant fund holders and submitted to a grants panel for approval, up to the limits specified in the Standing Financial Instructions. Any request above this limit must be approved in line with the requirements of the Standing Financial Instructions.
- 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 2023/24 or 2022/23 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
Deputy CEO / Medical Director	Dr Nicola Stevenson
Chief Operating Officer	Hayley Kendall
Chief Nurse	Tracy Fennell (to December 2023)
Non-Executive Director	Steve Igoe
Non-Executive Director	Steve Ryan
Non-Executive Director	Chris Clarkson
Non-Executive Director	Sue Lorimer
Non-Executive Director	Lesley Davies
Non-Executive Director	Rajan Madhok

24. All the members were in post for the 12-month period to 31 March 2024.
25. The Board is also comprised of two further Executive Directors, who are non-voting, the Chief People Officer (Debs Smith), and the Chief Strategy Officer (Matthew Swanborough). The Board is also advised by the Director of Corporate Affairs, David McGovern, who is not a member of the Board but who is a member of the Executive Team.

Charitable Funds Committee

26. This is a Committee of the Trust Board, established to ensure that the Corporate Trustee's duties are discharged.
27. The formal purposes of the Charitable Funds Committee can be summarised as follows.
- To agree the purpose, strategy, and policies of the Charity.
 - To oversee the Charity's financial and treasury management processes.
 - To control expenditure from the funds.
 - To control fundraising initiatives.
 - To recommend an Annual Report and Accounts to the Corporate Trustee, outlining all of the Charity's key achievements.
28. 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.
29. 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.

Director of Finance – Financial Services, who were responsible throughout 2023/24 for ensuring that the Corporate Trustee’s procedures are followed, and that applicable regulations are complied with.

30. 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
Chief People Officer	Debs Smith
Chief Nurse	Tracy Fennell (to December 2023)
Non-Executive Director	Steve Ryan
Non-Executive Director	Lesley Davies

31. All the members were in post for the 12-month period to 31 March 2024. 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 and Chief People Officer are the Executive Leads for the Committee.

Corporate Trustee’s appointments

32. 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 2023/24 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.
33. 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.
34. 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

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

35. 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.
36. 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.
37. 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.
38. 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

39. 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.
40. As at 31 March 2024, 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?

41. 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.

Fundraising Annual Review

42. Below are some of the highlights of the year for both the Charity team and our supporters.

Arrowe Park Abseil

43. Returning for a fourth year there was a great turn out for this year's Arrowe Park. A huge £16,500 was raised by the 108 participants taking part, including staff, local businesses and former patients who wished to say thank you for the care they have received.



Wirral Winter Ball

44. WUTH Charity Ambassador Mandy Molby organised Ball in aid of the Tiny Stars Neonatal Appeal. Raising just over £52,000 for the Tiny Stars Neonatal Appeal. 300 people attended and enjoyed entertainment from Simon Webb (Blue).



45. Mandy has expressed her thanks to the Charity team for their hard work and praised how well the event was organised again and is doing the 2024 Ball in aid of the charity again.

Carol Service Christ Church Thornton Hough

46. The voices of Wirral Community Choir performed at Thornton Hough Church in December in a beautiful service supporting the Charity which helped to raise £1,755 for the Tiny Stars Neonatal Appeal.



Christmas Concert
Featuring The Wirral Community Choir

SATURDAY 16TH DECEMBER 2023
ALL SAINTS PARISH CHURCH, THORNTON HOUGH CH63 1JW
6.30pm Seasonal Refreshments 7.30pm Concert starts
Tickets £10 call 0151 482 7788



Santa Express

47. 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 for the support and festive cheer you brought over the last month supporting WUTH Charity and for raising a fantastic £1.7k with your Santa's Grotto Bus.

Elf Run

48. The elf run returned for a second year, sponsored by Activity for All with almost 1600 pupils from schools around the Wirral taking part in our much loved Elf Run. Thank you to all the children everyone who took part helping to raise over £6,600 for the Tiny Stars Neonatal Appeal.



Tour De Wards

49. For the second year, 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 120 people taking part including, members of the public, staff and local community groups. The final event for the financial year raised over £6,400.



50. The Charity 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, and our

community and events fundraisers have worked incredibly hard to deliver excellent, safe, and enjoyable events. We would like to thank them all for their hard work again this year.

51. An events calendar is planned for 2024/25 and the Charity team are excited and optimistic to implement a new three-year Charity Strategy as approved in mid-2023. We look forward to sharing our events and developments throughout the year.

52. Additional improvements will continue 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

53. 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.
54. 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

55. As at 31 March 2024, 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 2024.
56. 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.
57. 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.

58. 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.
59. The Charitable Funds Committee has established a reserves policy as part of its plans to provide long term support to WUTH Charity.
60. 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.
61. Because, with the exception of one fund, the funds held are classed as restricted, the actual reserves figure for WUTH Charity at 31 March 2024 was £314k (2022/23 £319k). This level of reserves is consistent with the reasoning above and is calculated as follows:

Total unrestricted funds of	£314,000
Less designated funds of	0
Total free reserves	£314,000

Investment policy

Background

62. 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.

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63. 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.
64. The Charity avoids investments involving alcohol, arms and tobacco.
65. 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

66. The Charity has no investment assets.
67. In 2023/24 investment income of £56k (2022/23 £9k) was earned. This income solely relates to bank interest.

Reference and administrative details


Registration

68. 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

69. 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 2023/24.

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

Katherine Parkin
Azets Audit Services
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Legal Advisor

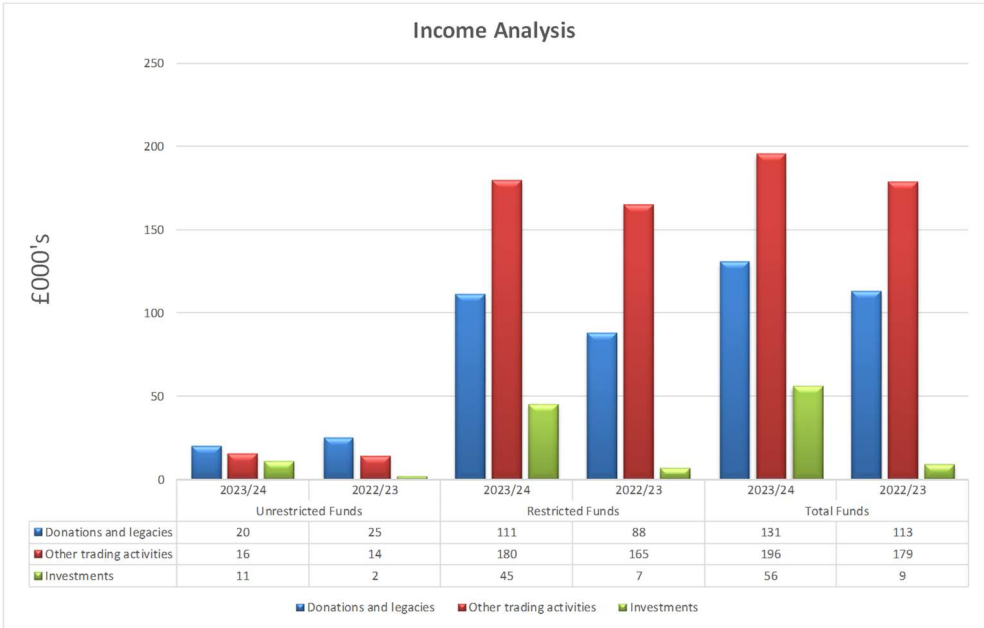
Hill Dickinson LLP
No. 1 St Paul's Square
Liverpool
L3 9SJ



Finance and performance review

Income summary

70. The Charity relies upon donations and legacies as its main source of income. Total income for 2023/24 was £383k (2022/23 £303k). The following chart analyses this year’s income by source.



Donations - £126k

71. 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.

72. 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.

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

Legacies - £5k

74. 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 - £196k

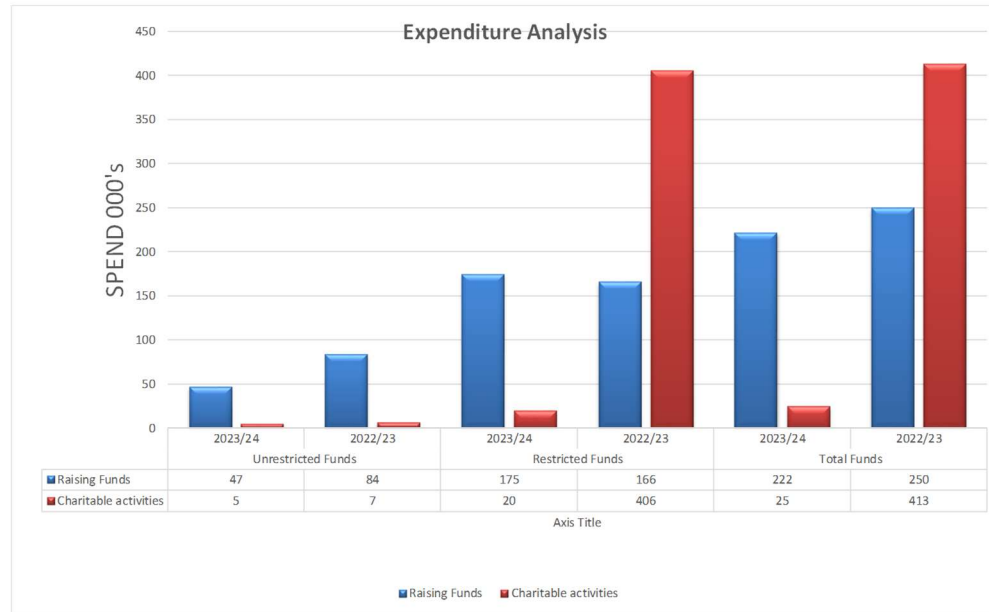
75. The income relates to income received in exchange for supplying goods and services to raise funds for the Charity. This was primarily generated by both internal and external fundraising events. Additional funds were generated through lottery activity, Just Giving and Gift Aid income.

Investment income - £56k

76. 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. All investment income generated during 2023/24 was through bank interest.

77. Investment opportunities are subject to ongoing review.

Expenditure analysis



78. Of the total expenditure of £247k (2022/23 £663k), £25k (2022/23 £413k) was spent on charitable activities across a range of programmes for patient benefit.

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

Staff education and welfare – (£5k)

80. 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.

Buildings and Refurbishment - (£20k)

81. As part of the Tiny Stars Appeal in aid of a Neo Natal refurbishment project, the Charity contributed towards the early stages planning of this project.

Raising funds - (£222k)

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

Future Plans

83. 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.

84. **The Charity therefore did not require or compile comprehensive future spending plans in 2023/24.**

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

86. 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).

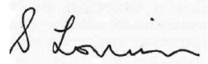
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Statement as to disclosure to our independent examiners

87. 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



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

Mark Chidgey



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

Date: 25 November 2024

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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 2024.

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').

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.

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 ICAEW, 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.

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.

K Parkin

Katherine Parkin FCA
Azets Audit Services
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Date: 20 December 2024

Statement of Financial Activities

For the year ended 31 March 2024

Note	Unrestricted Funds		Restricted Funds		Total funds		
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	
INCOME from							
Donations, Legacies and Grants	3	20	25	111	88	131	113
Other trading activities - raising funds	4	16	14	180	165	196	179
Investments	5	11	2	45	7	56	9
Accrued income	12	0	2	0	0	0	2
Total Income		47	43	336	260	383	303
EXPENDITURE on							
Raising Funds	6	(47)	(84)	(175)	(166)	(222)	(250)
Charitable activities							
Patient comforts and welfare	7	0	4	0	0	0	4
Staff comforts and welfare	7	(5)	(8)	0	0	(5)	(8)
Building and refurbishment	7	0	0	(20)	(400)	(20)	(400)
Patients Appliances : Purchase	7	0	(2)	0	0	0	(2)
Furniture And Fittings	7	0	0	0	0	0	0
Purchase of medical equipment	7	0	(1)	0	0	0	(1)
Other expenditure	7	0	0	0	(6)	0	(6)
Total Expenditure		(52)	(91)	(195)	(572)	(247)	(663)
Net realised gains / (losses)on investments		0	0	0	0	0	0
NET INCOME / (EXPENDITURE)		(5)	(48)	141	(312)	136	(360)
Transfers between funds	8	0	(13)	0	13	0	0
Balance sheet adjustment		0	1	0	8	0	9
NET INCOME / (EXPENDITURE)		(5)	(60)	141	(291)	136	(351)
Reconciliation of funds							
Total funds brought forward		319	380	627	916	946	1,297
Net movement in funds		(5)	(60)	141	(291)	136	(351)
TOTAL FUNDS CARRIED FORWARD		314	320	768	625	1,082	946

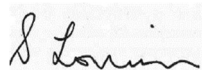
Balance Sheet

As at 31 March 2024

	Note	Unrestricted Funds		Restricted Funds		Total funds	
		2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
Current Assets							
Receivables	12	2	(1)	0	0	2	(1)
Cash and cash equivalents	13	486	438	1,572	1,242	2,058	1,680
Inventory		0	0	3	0	3	0
Total Current Assets		488	437	1,575	1,242	2,063	1,679
Liabilities							
Payables falling due within one year	14	(150)	(76)	(376)	(187)	(526)	(263)
Deferred Income	14	(3)	(30)	0	0	(3)	(30)
Accruals	14	(20)	(12)	(431)	(428)	(451)	(440)
Net Current Assets		(173)	(118)	(807)	(615)	(980)	(733)
Total assets less current liabilities		315	319	768	627	1,083	946
NET ASSETS		315	319	768	627	1,083	946
Total funds of the charity:							
Restricted Funds		0	0	768	627	768	627
Unrestricted Funds		315	319	0	0	315	319
TOTAL CHARITY FUNDS		315	319	768	627	1,083	946

The notes on pages 22 to 29 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: 25 November 2024

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



Date: 25 November 2024

Notes to the accounts

1. Accounting policies

a. *Basis of preparation*

88. Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ('the Charity') is a public benefit entity.
89. 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.
90. 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*

91. 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.

92. 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*

93. 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.
94. The major funds held are disclosed in Note 17.

d. *Income*

95. 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.
96. 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

97. 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.
98. 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.
99. 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.
100. 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

101. 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.

102. 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).

103. 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

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

h. Expenditure on raising funds

105. 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

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

107. 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.

108. 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.

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

j. Fixed asset and current asset investments.

110. 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 2023/24 or in the prior year.

k. Realised gains and losses from investment.

111. 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).

112. 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.

113. The Charity had no such gains/losses in 2023/24 or in the prior year.

l. Financial instruments.

114. 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.

115. 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.

116. 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.

117. 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.

118. 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.

119. 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

120. 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.

121. 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.

122. 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

123. 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.

124. 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. In 2023/24 and 2022/23 the Charity did not make to Wirral University Teaching Hospital NHS Foundation Trust.

125. At 31 March 2024, the Charity owed Wirral University Teaching Hospital NHS Foundation Trust £977k (2022/23 £703k) for support services delivered but not yet paid. All transactions entered into during the year were conducted on an arm's length basis.

126. 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.

127. 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.

128. 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.

129. 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 2023/24 nor did it occur in any previous year.

3. Income: Donations and legacies

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
Donations from individuals	13	20	45	54	58	74
Corporate donations	4	4	64	33	68	37
Legacy	3	1	2	1	5	2
Total donations and legacies	20	25	111	88	131	113

130. 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.

131. Corporate donations are gifts from organisations that have supported WUTH Charity during the past year.

4. Income: Other trading activities - raising funds

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
WUTH Event Ticket Sales	0	0	33	28	33	28
WUTH Event Additional Fundraising	2	2	87	79	90	81
Fundraising by Individuals	4	3	23	23	27	26
Other Fundraising Income	1	0	30	28	31	28
Lottery	3	4	0	0	3	4
Other Just Giving & Gift Aid	5	5	6	7	11	12
Total other trading	16	14	180	165	196	179

132. 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.

133. 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 2023/24, which would be included under Donations in Note 3.

5. Income: Investments

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
Fixed asset investments	0	0	0	0	0	0
Bank Interest	11	2	45	7	56	9
Total	11	2	45	7	56	9

134. 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. All investment income generated during 2023/24 was through bank interest.

6. Expenditure: Raising funds

	Unrestricted Funds		Restricted Funds		Total Funds	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
Fundraisings services / resources	(46)	(82)	(172)	(166)	(218)	(248)
Just Giving fees, licenses and related charges	(1)	(2)	(3)	0	(4)	(2)
Total	(47)	(84)	(175)	(166)	(222)	(250)

135. 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

	Grant Funded Activity		Charitable Contributions		Total	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
Unrestricted Funds						
Patient education and welfare	0	4	0	0	0	4
Staff education and welfare	(5)	(8)	0	0	(5)	(8)
Building and refurbishment	0	0	0	0	0	0
Furniture And Fittings	0	0	0	0	0	0
Patients Appliances : Purchase	0	(2)	0	0	0	(2)
Purchase of medical equipment	0	(1)	0	0	0	(1)
Other expenditure	0	0	0	0	0	0
Total unrestricted funds	(5)	(7)	0	0	(5)	(7)
Restricted Funds						
Patient education and welfare	0	0	0	0	0	0
Staff education and welfare	0	0	0	0	0	0
Building and refurbishment	0	0	(20)	(400)	(20)	(400)
Furniture And Fittings	0	0	0	0	0	0
Patients Appliances : Purchase	0	0	0	0	0	0
Purchase of medical equipment	0	0	0	0	0	0
Other expenditure	0	0	0	(6)	0	(6)
Total restricted funds	0	0	(20)	(406)	(20)	(406)
Total	(5)	(7)	(20)	(406)	(25)	(413)

136. 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.

137. 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.

138. 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.

139. Further details regarding expenditure due to charitable activities are included in the Achievements in 2023/24 and Finance and performance review sections of the Annual Report.

8. Analysis of grants

140. 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.

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

9. Analysis of staff costs

142. 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.

143. 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.

144. 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

145. The independent examiner's fee of £6,500 (22/23 £5,760) 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

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

147. 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	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
Accrued income	0	2	0	0	0	2
Other debtors	2	(3)	0	0	2	(3)
Total	2	(1)	0	0	2	(1)

148. 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 Funds		Restricted Funds		Total Funds	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
Natwest/RBS	294	260	1,572	166	1,866	426
Barclays	106	93	0	1,076	106	1,169
Nationwide	85	85	0	0	85	85
Total	486	438	1,572	1,242	2,057	1,680

149. 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	
	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000	2023/24 £000	2022/23 £000
Creditors						
Due to Wirral University Teaching Hospital NHS FT	(150)	(76)	(376)	(187)	(526)	(263)
Deferred Income	(3)	(30)	0	0	(3)	(30)
Accruals - Creditors	(20)	(12)	(431)	(428)	(451)	(440)
Total	(173)	(118)	(807)	(615)	(980)	(733)

150. 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

151. 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 2024 and 2023.

152. 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 2024 the estimated contingent liability was £0k (2022/23 £0k).

16. Commitments

153. The Charity has no other undisclosed commitments.

Annual Report and Accounts 2023/24

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 2023/24 fund movements is as follows.

A summary of 2023/24 fund movements is as follows:

	Fund balance B/Fwd		Income		Expenditure		Transfers		Adjustments		Fund Bal/Cfwd	
	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Breast Care Fund	51	60	17	7	(4)	(16)	0	0	0	1	64	51
Cancer Fund	(2)	7	8	5	(3)	(15)	0	0	0	1	3	(2)
Childrens Fund	4	15	10	5	(3)	(17)	0	0	0	1	11	4
COVID Fund	0	387	0	0	0	(400)	0	13	0	0	0	(0)
Critical Care Fund	17	18	16	14	(9)	(17)	0	0	0	1	24	16
Heart Care Fund	(5)	9	6	1	(1)	(16)	0	0	0	2	0	(4)
Respiratory Fund	20	33	7	2	(2)	(15)	0	0	0	2	26	20
Stroke Fund	2	9	8	6	(4)	(15)	0	0	0	2	6	2
Tiny Stars Neonatal Appeal	540	379	264	220	(169)	(61)	0	0	0	2	635	540
Total restricted funds	627	917	336	260	(195)	(572)	0	13	0	12	769	627

b) Analysis of unrestricted fund movements

	Fund balance B/Fwd		Income		Expenditure		Transfers		Adjustments		Fund Bal/Cfwd	
	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23	2023/24	2022/23
	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000	£000
Patient Wish Fund	319	380	47	43	(52)	(91)	0	(13)	0	1	314	320
Total unrestricted funds	319	380	47	43	(52)	(91)	0	(13)	0	0	314	320
Total	946	1,297	383	303	(247)	(663)	0	0	0	8	1,083	947