

Wirral Hospice St John's

Company Limited By Guarantee

Trustee Annual Report & Accounts for the year ended 31 March 2024



Annual Report 2023-24

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The Trustees present their report together with the consolidated financial statements for the year ending 31 March 2024. The Trustees confirm that the financial statements comply with current statutory requirements, with those of the company's Memorandum and Articles of Association and those of the Statement of Recommended Practice (FRS102).

Reference and Administrative Details:

Charity Number:	510643
Company Number:	1518364
Registered Office:	Mount Road Higher Bebington Wirral CH63 6JE
Auditors:	Mitchell Charlesworth (Audit) Limited Suite 5.1 12 Tithebarn Street Liverpool L2 2DT
Bankers:	HSBC Bank plc 31 The Pyramids Grange Road Birkenhead CH41 2ZL
Solicitors:	Brabners LLP Horton House Exchange Flags Liverpool L2 3YL
Investment Manager:	Rathbones Incorporating Investec Wealth & Investment (UK) 100 Old Hall Street Liverpool L3 9AB



Directors, Trustees and Senior Leadership Team

President: His Honour John Roberts

Trustees:

The Directors of the charitable company are its Trustees for the purpose of charity law and throughout this report are collectively referred to as the Trustees.

The Trustees serving during the year, and since the year end, on Wirral Hospice St John's Board were as follows: -

- Mr. Tim McDonnell Chair
- Dr Jean Quinn Deputy Chair
- Mrs. Julie Wynne Treasurer
- Mr. Keith Bailey Resigned 04.10.2024
- Dr Hilary Leggat
- Mrs. Lyn N Meadows
- Mr. Steve Schroeder Retired 27.11.2023
- Dr Roger H Platt
- Mrs. Jenny Porter
- Mrs. Nichola Sandman
- Dr Helen Smith Appointed 05.06.2023 - Resigned 14.10.2024
- Mrs. Sheena Hennell Appointed 21.08.2023

Company Secretary:

- Mr. John R Pentland

Senior Leadership Team:

- Mrs. Helen Brown Chief Executive Officer
- Mr. John R Pentland Director of Finance and Support Services
- Mrs. Teresa Nightingale Director of Income Generation and Marketing
- Mrs. Christine Sutcliffe Director of Clinical Services
- Mrs. Jane Bohan Director of Workforce
- Dr Emma Longford Medical Director / Consultant in Palliative Medicine



Chair's Preface:

As we present this year's Annual Report and Accounts for the 2023-24 year, I am pleased to report that Wirral Hospice St John's remains in a position of financial stability. Despite the challenges that our sector is currently facing, the commitment of our staff, volunteers, supporters, and donors has ensured that we continue to deliver exceptional care and support to those who need it most.

However, as we look ahead, it is clear that maintaining this stability will be increasingly difficult. We are operating in an environment where costs are rising steadily, driven by inflation and increased demand for our services, while statutory funding continues to decline. This creates a growing gap between the funding we receive and the resources needed to deliver our essential services.

In addition to financial challenges, we also face difficulties in both workforce recruitment and an ageing estate. Attracting and retaining skilled professionals is becoming ever more competitive, and this has a direct impact on the quality and continuity of care we are able to offer. As patient needs are changing and our buildings age we need to continually invest to ensure that they remain fit for purpose providing a welcoming environment for patients, families, staff and visitors. These are challenges we are committed to addressing with innovation and determination.

Despite these hurdles, the Board of Trustees remain confident in the resilience of the organisation. We have a strong foundation, and with the continued support of our community, we are well positioned to navigate the uncertainties ahead. Our focus will be on securing sustainable funding, exploring new ways to support our workforce, and investing in our estate ensuring that we remain a lifeline for all who need our care.

Thank you for your unwavering support, which allows us to continue this vital work.

Tim McDonnell: Chair

Objectives and Performance Monitoring:

Aims and Objectives of the Charity:

As a provider of Specialist Palliative Care, our responsibility is to patients, families and carers, supported by our multi-professional team working in collaboration and partnership with health and care professionals including primary, secondary, community care and the voluntary, community, faith and social enterprise sector (VCFSE).

Patients and those close to them are central to our services, and what matters most to them is the focus of our personalised care.

How Our Activities Deliver Public Benefit:

Our sole aim is the provision of Specialist Palliative Care & support, without charge, supporting patients and their families.

Our Key Strategic Aims for 2023-24:

Strategic Aim 1: To increase the reach of our services across the Wirral community providing care and support where needed.

The foundation of the NHS future plan is the integration of the care system through partnership, integration and collaboration across the health & social care sector including VCFSE organisations, providing care locally at “Wirral PLACE” based level.

We aim to support the Cheshire & Merseyside Integrated Care System (C&M ICS) through complementary working alongside other service providers to ensure equitable access for all who would benefit from our specialist services across the local community we serve.

Through increased use of population health data we aim to reach more patients and their families across our community, ensuring Wirral Hospice St John’s continues to be seen as a lead player in specialist palliative care, and an efficient and thriving organisation.

Strategic Aim 2: To secure sustainable income reducing the risk on the funding of care activities and provide funding for service developments

As a charity, we are heavily reliant upon the income we receive from our local community which amounts to 58% of total income. The NHS and C&M ICS is under immense financial pressure and service delivery challenges, the value of our statutory funding is declining as the cost of delivery increases. During the year we have continued to expand our retail network and legacy campaign in order to maximise our income generation.

Strategic Aim 3: We will be the employer of choice with a highly motivated workforce inclusive of volunteers supported through learning & development opportunities and investment in their skills and personal development

The health & care sector is facing increasing challenges in recruiting & retaining the workforce. Having the right workforce with the right skills is pivotal to our ability to continue to develop and deliver patient and family services to meet future demand. The external landscape continues to change, offering more choice and increased competition from which to recruit. It is essential that we continue to recruit, develop and retain high quality staff and volunteers investing in their knowledge and skills development,

developing career pathways for the future.

Strategic Aim 4: We will ensure that Wirral Hospice St John's is recognised as an effective, efficient and thriving organisation worthy of future investment.

Wirral Hospice St John's has been a fundamental part of the local community for over 40 years, established and supported by them to provide care and support for them. We have developed a reputation for specialist high quality holistic care focused on patient need and maintaining that position is fundamental to securing our place in the provision of Integrated Care Services, as well as the funding we receive from both statutory and local community sources.

Monitoring Achievement of the Charity's Objectives:

Key Performance Indicator (KPIs) reports are compiled on a monthly basis to cover: -

- Quality / Safety / Patient Experience
- Performance (Clinical, Financial, Income Generation & Marketing, Organisational)
- Responsiveness and Activity levels

The reports are reviewed by the Senior Leadership Team, the Board as a whole and Governance Committees of the Board.

In the period covered by this annual report, the Board met **5** times including the annual Board Strategy Day and the following Governance Committees met as follows: -

- Clinical Governance Committee (**4** times)
- Financial & Infrastructure Governance Committee (**4** times)
- Workforce Governance Committee (**4** times)

For in-depth review and future planning purposes, Investment Committee meetings continued to take place bi-annually and the Income Generation & Marketing Committee held three meetings.

The Board and Senior Leadership Team undertook a Strategic planning day to focus on future strategic direction and risk.

A clinical focused 'story' and a strategic element is incorporated into most Governance and Board meetings to focus on patient and family need, whilst facilitating discussion and identifying opportunities for future strategic planning & development.

The Board maintains an Organisational Risk Register to identify key high-level risks which arise out of the monitoring process and the actions being taken to mitigate them with regular review.

The Finance & Infrastructure Governance Committee, Workforce Governance Committee and Clinical Governance Committees respectively review all organisational and clinical complaints and incidents quarterly to ensure the actions and learning identified results in continuous improvement to hospice services and patient care and, in turn, they report their findings to the Board for assurance.

Similarly, all results from patient satisfaction surveys and compliments, comments and concerns received are captured, logged and responded to as required. This data is used to measure the quality and impact of our patient care and services and for appropriate promotional use, again to provide assurance to the Board as well as to our patients, families, carers and supporters.

In line with the quality schedule, quarterly reports are provided for commissioners.

Our Achievements in the Year:

In pursuing Strategic Aim 1, we have: -

- a. Adjusted and adapted to the changing environment both internal and external, maintaining and developing services, Hospice @ Home personal care became fully established meeting the needs of those in the last four weeks of life.
- b. Continued to examine and further develop the range of our clinical services particularly focusing on non-cancer life limiting conditions including heart failure and other neurological conditions developing supportive care pathways for patients.
- c. In conjunction with Motor Neurone Disease Association, embedded care pathway for those with motor neurone disease and their families
- d. Embedded children & young people's counselling and bereavement service
- e. Collaboratively delivered education and training to health & care professionals across Wirral via the Wirral Palliative Care Education hub

In pursuing Strategic Aim 2, we have: -

- a. Continued to monitor costs and improve efficiency across all areas of the hospice to maximise available monies for direct patient care services
- b. Worked together through a values-based approach underpinning all that we do
- c. Continued to optimise the use of technology to maximise efficiency in service delivery
- d. Enhanced our income generation strategy, strengthening income streams - retail, legacy and donation income.

In pursuing Strategic Aim 3, we have: -

- a. Maintained a competitive remuneration policy.
- b. Further developed performance development framework across all departments.
- c. Embedded apprenticeship programme across the organisation with 5 apprentices undergoing training.
- d. Continued with professional placements to support nursing and medical students
- e. Provided access to education opportunities both in person and online
- f. Further embedded communication framework across the whole workforce inclusive of volunteers
- g. Enhanced well-being strategy across the organisation.
- h. Further developed flexible working opportunities.
- i. Introduced opportunities to buy additional leave.
- j. Held a number of 'Thank you' events for staff and volunteers.
- k. Introduced 'Freedom to Speak Up' representatives.

In pursuing Strategic Aim 4, we have: -

- a.** Remained fully compliant with all statutory requirements, adapting maintaining and developing the high quality of the services we deliver for patients and their families; as demonstrated through our participation in the annual national Patient Led Assessments of the Care Environment (*also known as the PLACE Assessment*) and the outcome of a CQC remote review.
- b.** Retained “Good” through CQC review under the new inspection regime, following on from previous inspection under the Key Lines of Enquiry of Well Led and Safe.
- c.** Strengthened collaborative working across Wirral to optimise effective triage, care and support for patients in the community
- d.** Continued to develop staff training to optimise provision of enhanced advice and support for primary care professionals dealing with end-of-life issues through the Palliative Advice and Information Line (PAIL)
- e.** Continued to work closely with NHS Cheshire & Merseyside Integrated Care Board (NHS C&M ICB), Wirral Place, Wirral Council and the wider health & care community to offer practical support and guidance for professionals, in palliative and end of life care.
- f.** Further developed collaborative working across Cheshire & Merseyside through Hospice Provider Collaborative, sharing good practice supporting other hospices, sharing knowledge and skills.
- g.** Actively engaged with and participated in joint work with our health & care colleagues, developing a shared, collective and integrated approach to specialist palliative and end of life services for the people of Wirral
- h.** Enhanced communications & marketing and increased contact with the Wirral community
- i.** Continued to deliver Wirral Palliative & End of Life Care Education Hub offer, providing learning & development opportunities for health & care professionals across Wirral, enhancing the care and support for patients and families.
- j.** Increased our research participation through two national trials.
- k.** Delivered a number of Showcase events promoting increased awareness of hospice services.

Our People:

As a values-based organisation, our people are at the very heart of the service we seek to provide, maintain and develop.

The Wirral community is pivotal to the hospice, volunteers over 40 years ago were instrumental in setting up the hospice and have continued to support the delivery of services to present day. We have continued to engage with and recognise their ongoing and invaluable contribution, listening to feedback from volunteers regarding what they want from the organisation in their role, embedding new communication and education framework and ensuring that relationships benefit all. A number of new roles have been introduced in year to support growing service need. Current number of active volunteers is 401 inclusive of our Board of Trustees, supporting across the hospice site, driving and retail operations. Together they provide a benefit of c£1m to the hospice each year.

Annual Long Service Awards, Christmas Lunch and afternoon tea events recognise and celebrate the invaluable contribution from our volunteers.

Our Charitable Activities:

Wirral Hospice St John's submits annual returns on patient activity to Hospice UK and produces an annual Quality Account for the Department of Health and Social Care and published on our website.

Inpatient Service: Wirral Hospice has 16 Inpatient beds, of which 7 are single rooms, with 3 three bedded bays. The ward has a large bright patient and visitor lounge with dining facilities, a relatives' room with ensuite facilities for overnight stays and easy access to patio areas and gardens.

Patients are admitted for short term interventions following assessment by the Multi-Disciplinary Team (MDT) whose specialist palliative care needs cannot be met by providers elsewhere. Patients are admitted under the care of the Specialist Palliative Care Consultant. MDT meetings are held weekly. All patients, including family issues/concerns where appropriate, are discussed and a personalised management plan devised with patients to address their complex symptoms and needs. In addition, patients are reviewed daily by a doctor and twice weekly by a consultant.

Advance care planning including discharge planning commences at the point of (or even prior to) admission. Discharge from the ward occurs once the patient's identified needs of what is important to them, and their specialist palliative care needs have been addressed.

The average length of stay over 2023-24 was 19.9 days with 61% of patients being discharged.

Inpatients (16 beds)	2022-23	2023-24
Total number of admissions	165	186
% Occupancy	62.5%*	71%
Mean Length of stay (Days)	21.2	19.9
Total number of discharges	77 (48%)	114 (61%)
Total number of deaths	83	74

During 2023-24, the Unit has been measuring occupancy against 13 beds.

At times throughout the year staffing has been a challenge due to sickness and unfilled vacancies. Notable trends are increasing admissions and reducing length of stay meaning a higher turnover of patients. Occupancy levels are continuously monitored to promote optimal utilisation of available bed & staff resource. Increased awareness of hospice services is being promoted across the health & care sector to support increased referrals.

Wellbeing Service: Provided by a specialist multi-professional team, the Wellbeing service works alongside patients and their families to enable them to live well with a life-limiting illness and introduces them to a rehabilitative model of care, which encourages them to maximise their potential within the constraints of their illness.

Assessment and advice is available from members of the Multi-Professional Team; Occupational Therapy, Physiotherapy, Nursing, Counselling, and Social Work and has included support with advance care planning, benefits advice and family stress.

Wellbeing (48 places per week)	2022-23	2023-24
Total number of patients	218	312
Total number of referrals	211	246
Total number of Wellbeing session attendances	1,915	2,585

Outpatient Service: Outpatient clinics are provided by a team of Consultants in Palliative Medicine, specialist Doctors, Bereavement Workers, Counsellors, and complementary therapy service. Clinics are provided for patients under the care of their General Practitioner and the Community Specialist Palliative Care Team who require access to the specialist services provided by the hospice.

Close working with the Community Specialist Palliative Care (CSPC) Team continues to ensure the most appropriate patients are referred in for Consultant Medical review, with the intention of supporting more patients in their own home.

Outpatients	2022-23	2023-24
Total number of Medical Referrals	239	261
New Doctors Appointments	136	137
Total number of Medical Domiciliary Visits	115	113

Medical staffing has affected the number of medical appointments in year. All referrals are triaged, and patients supported by the most appropriate service.

Hospice at Home Sitting Service:

The Hospice at Home (H@H) team continues to provide quality end of life care to Wirral residents wishing to remain at home, providing practical and emotional support to patients, families and carers in a variety of ways. The H@H service coordinates the care, daytime sits are provided by the hospice. A partnership arrangement between the hospice and Marie Curie Nursing service provides coordinated night sitting service.

Hospice at Home (Sits)	2022-23	2023-24
Total number of referrals	420	405
Hospice at day	1,911	2,118
Hospice at night	320	399
Total number of deaths	304	239
Total number of deaths at home	254 (83%)	200 (84%)

Hospice at Home Personal Care Service:

The Hospice at Home Personal Care service initiated in 2021/22 has developed and grown providing care and support for patients and their families to be cared for and to die in their own home.

Hospice at Home (Personal Care Visits)	2022-23	2023-24
Total number of referrals	250	265
Personal Care Visits	1,868	5,880
Total number of deaths	149	150
Total number of deaths at home	138 (92%)	147 (94%)

Interventional Pain Service:

The Interventional Pain Service is an Outpatient Service for patients with any palliative diagnosis who are not responding to conventional pain treatment and are suffering from chronic pain. Patients are assessed by the Consultant either as an Outpatient or Inpatient at Wirral Hospice.

A referral can be made by Consultants or General Practitioners.

Interventional Pain Service	2022-23	2023-24
Total number of referrals	73	77
New appointments	68	59

Wirral Palliative Care Advice Line:

Professional calls to the advice line are supported by the Community Specialist Palliative Care Team 9am-5pm.

Advice Line Calls (taken by the Hospice)	2022-23	2023-24
Calls from professionals (OOH)	130	174
Calls from families/ carers 24/7	71	180
Total number of all calls taken by hospice	201	354

Plans for Future Periods:

Our plans for future periods are aligned with our four strategic priorities across the three year period set within the context of five overarching Care Quality Commission themes for the delivery of our activities under the headings of being:

- **Caring**
- **Responsive**
- **Effective**
- **Well- Led**
- **Safe**

We will pursue Strategic Aim 1 by:

- Continuing to utilise population health data to identify need and inform future services, particularly focusing on those underrepresented and the delivery of care where needed.
- Optimising and enhancing continuity of care through integrated partnership approach.
- Continuing to strength partnerships with the community, voluntary, faith and social enterprise sectors to develop and deliver services to meet locality need.
- Utilising patient outcome measures to enhance and expand our care provision.
- 'Telling the story' Expanding our marketing approach to continue to raise awareness amongst the Wirral community, patients, carers, families and professionals of the care and support we provide.
- Continuing to hold regular showcase events to inform our stakeholders of the role the hospice plays in the community and the services offered.
- Delivering collaborative education with other palliative care providers through Wirral Palliative and End of Life Care Education Hub, sharing knowledge and skills with the wider health & care sector enhancing the quality of end-of-life care across the health & care sector.
- Adjusting and adapting to the potential opportunities and challenges at "Wirral PLACE" as part of Cheshire & Merseyside Integrated Care System.
- Increasing our engagement with Wirral education establishments offering volunteer and student engagement opportunities.

We will pursue Strategic Aim 2 by:

- Maintaining a market competitive remuneration policy.
- Further developing our existing strong income streams such as legacies and retail activity as well as exploring and testing reliable additions.

- Extending our marketing approach to increase our reach to both patients, families, professionals, potential investors, and across the local community through ‘Telling our story’.
- Continuing to monitor costs and optimise procurement.
- Working together through a values-based approach underpinning all that we do, to optimise efficiency across all areas of the hospice, maximising available monies for direct patient care services.
- Optimising the use of digitization and technology to both provide opportunities to save and maximise efficiency in service delivery.

We will pursue Strategic Aim 3 by:

- Mapping present and future requirements through workforce analysis and planning.
- Exploring alternative approaches to recruitment where future challenges are identified.
- Collaboratively working within the Health & Care sector to develop realistic solutions to skills shortages.
- Identifying and developing career pathways and opportunities for progression.
- Enhancing learning & development programmes for staff including relevant professional placement opportunities.
- Enhancing learning & development opportunities for volunteers including greater deployment across departments.
- Strengthening our apprenticeship programme opportunities throughout the organisation.
- Expanding marketing, increasing presence at local jobs and careers fairs.
- Continuing to develop our schools work experience programme.
- Further embedding the well-being programme for staff and volunteers.
- Developing the offer for flexible working across the organisation including hybrid working.

We will pursue Strategic Aim 4 by:

- Continuously monitoring and evaluating the range of our clinical services to ensure fit for purpose, adapting & developing services to meet the identified need, informed by population health data.
- Reviewing progress and further developing our digital approach to care and support, through a blended approach using knowledge and skills of our hospice staff, while embracing innovation and alternative technology
- Further development of integrated care pathways, providing continuity of care for patients and their families. Achieved through strengthened partnerships, collaboration and shared governance with other palliative care providers in Wirral
- Maximising the use of digital technology in data capture, analysis and communication to analyse effectiveness and impact of service delivery as well as strengthening knowledge of community need to inform future service development.
- Listening to, reviewing and learning through feedback from service users, professionals and the community to inform and develop our services to meet changing need
- Working closely with the Cheshire & Merseyside Integrated Care Partnership at the “Wirral PLACE” level and with Primary Care Networks and communities to identify our optimum position in the sector to support development of a shared, collective and integrated approach to specialist palliative and end of life services for the people of Wirral
- Increasing the number of organisations actively engaged with, through meetings, projects and service developments
- Increasing the knowledge of our services through enhanced marketing and increased contact with the people and organisations across Wirral
- Providing an enhanced education provision for professionals and the public which will inform practice and increase the take up of services

- Engaging with and supporting our community colleagues to develop compassionate communities helping support one another
- Optimising user engagement in the planning & delivery of Wirral Hospice St John's services
- Improving the effectiveness & accessibility of Wirral Hospice St John's services through collaboration & partnership
- Improving accessibility to palliative and end of life care for those with conditions other than cancer
- Ensure that Wirral Hospice St John's is at the centre of palliative & end of life care in Wirral. Collaborating to enhance the effectiveness and accessibility of our services, developing integrated model
- Promoting a personalised approach to palliative care with patient reported outcome measures
- Increasing knowledge and skills in Palliative and End of Life Care across professional groups
- Maximise usage of our facilities providing services tailored to need incorporating plans for future accommodation refurbishment/development.
- Embed our Estates Strategy with investment in capital to optimise facilities and ensure ongoing fitness for purpose.

Principal Risks and Uncertainties:

The hospice operates a policy of pro-actively monitoring risk through a Board Risk Register, covering clinical, financial, workforce and other organisational risks; it is reviewed regularly by the Board, Senior Leadership Team and the Governance Committees. High-level risks to the organisation are reviewed jointly by the Board and Senior Leadership Team on a quarterly basis.

The principal risks are associated with sustainability, both financial and access to a workforce with the necessary competencies to deliver our services. They are inter-related in that maintaining competitive remuneration in support of recruitment and retention impacts on financial viability. In identifying our Strategic Aims and our Future Plans for their pursuit we have set out how we intend to mitigate those risks.

The risk of a cyber-attack and having appropriate cyber security in place is an increasing risk to the organisation, we have taken the opportunity of reviewing and enhancing our cyber security approach with increased training for all staff. We have fulfilled the required criteria for the Data security and protection toolkit required by NHS contracts with the aim of including Cyber Essential Plus for 2024-25 and continue to monitor and maintain mitigation measures against all identified risks.

The principal uncertainty arises around the ICS significant financial deficit and their future approach to funding of palliative and end of life care. Consequently, we need to be clear that what we are doing is required, that we are providing services effectively with demonstrable impact, and that we are the organisation best suited to provide those services.

Whilst there is uncertainty arising out of the of ICS, we also regard it as an opportunity to consolidate our position within the sector with the potential for development in meeting the increased demand for palliative & end of life care as well as additional statutory funding underpinning our financial viability. We are pro-actively engaging with Wirral Place, including representation on governance and operational groups and our already established practice of partnership working relations. We have developed our performance monitoring systems with the aim of tangibly demonstrating our cost effectiveness and value-based service delivery.

Structure, Governance and Management:

Governing Document:

Wirral Hospice St John's is a company limited by guarantee governed by its Memorandum and Articles of Association. Originally dated 22 September 1980, this was amended via a Special Resolution passed at the Annual General Meeting on 24 November 2014 and a Special Resolution passed by the Trustees on 30 May 2023.

Wirral Hospice St John's is a registered charity and provides specialist palliative care and support for patients and families living and dying with a life limiting illness through its Inpatient, Outpatient, Hospice at Home and Wellbeing services.

Appointment and Tenure of Trustees:

New Trustees are appointed by the Board when appropriate, ensuring a balance of skills is maintained.

Trustees normally serve in terms of 3 years with the maximum period of service for Trustees being 9 years in line with the Charity Commission's guidance. The Memorandum and Articles of Association requires three Trustees to retire by rotation at each AGM.

Trustee Induction, Appraisal and Training:

The 'Trustee Recruitment and Selection Policy' and 'Ambassadors Recruitment and Selection Policy' were reviewed and updated in August 2022. The policies were updated to reflect the requirements and processes for identifying and recruiting suitably qualified candidates to join our Board in line with current Charity Commission recommendations.

All new Trustees undertake a formal induction programme with the Chair, Chief Executive and the Senior Leadership Team, in addition to visiting each department, to gain an understanding of hospice services. Their legal obligations under Charity and Company Law are highlighted to ensure their understanding of the content of the Memorandum and Articles of Association, decision-making and function of the Board, which supports its business plan, and ongoing financial performance. Resources are readily available on the hospice's intranet to support Trustees during their induction and to enable them to carry out their roles effectively throughout their term.

To ensure that the Board of Trustees continues to operate effectively, in the year each Trustee has had the opportunity to review the performance of the Board and undertake a personal appraisal conversation with the Chair of Trustees. Ongoing access to learning and development is available both online and in person for trustees to further develop their knowledge and skills.

E-Learning in Information Governance and Safeguarding is mandatory for all Trustees as follows: -

- **GDPR Awareness**
- **Information Governance**
- **Safeguarding Adults (Level 1)**
- **Safeguarding Children (Level 1)**
- **Safeguarding for Trustees**
- **Oliver McGowan training stage 1**

Trustees are also encouraged to undertake additional learning, training and development appropriate to their roles as charity trustees, for example: conference and seminars from Hospice UK, charity law and finance updates, and internal hospice training events.

Organisational Structure:

The Board has a maximum of 15 Trustees who administer the Charity. The composition of the Board reflects the expertise necessary to oversee the range of activity undertaken by the hospice.

The Trustees refer to the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future developments. Trustees give their expertise and time on a voluntary basis and without reimbursement.

In addition to exercising governance through full Board meetings, the Governance Committees and Sub-Committees of the Board monitor specific areas of activity. The Terms of Reference for each of these Governance Committees are reviewed on an annual basis.

The Chief Executive is appointed by the Chair and Board and is responsible for the day-to-day management of the charity with the support of the senior leaders.

To facilitate effective operations, the Chief Executive has delegated authority in accordance with the delegated powers documents.

Related Parties:

The company's wholly-owned subsidiary, Wirral Hospice St John's Enterprises Ltd., is engaged in the sale of goods for the benefit of the charity.

Risk Management:

The hospice has a Risk Management Policy which is endorsed by the Board and ensures that: -

- Risk management is integral to daily activity and in operation throughout the organisation
- Up to date Business Continuity Plan in operation with annual reviews
- All employees benefit from regular professional development, in addition to those recommended by their own professional body
- The Board Risk Register covering the organisation is updated monthly, stratifying risk according to impact and likelihood across all areas of the hospice
- The Serious Untoward Incident Policy is regularly updated and reviewed 3 yearly or when legislation/guidance changes. Staff awareness is maintained through regular in-house meetings and through the guidance of their own professional bodies
- Management Accounts are produced monthly, with all variances to budget investigated and appropriate corrective actions implemented
- Investment Policy – a bi-annual review is undertaken by the Investment Committee and subsequently endorsed by the Finance and Infrastructure Governance Committee

- Reserves Policy – an annual review is undertaken by the Treasurer and Finance & Infrastructure Governance Committee members and subsequently endorsed by the Board. The Reserves Management policy was adopted by the Board in February 2022, which sets out the hospice's approach to managing the use of its financial reserves in order to ensure financial sustainability.

Serious incidents are considered at relevant Governance Committees and reported to the Integrated Care System – Quality Lead, Charity Commission / CQC / Health & Safety Executive as appropriate.

There was no serious untoward incident recorded during 2023-24.

These policies and procedures safeguard and ensure propriety. The Board has overall responsibility for risk management and receives quarterly reports, in addition to the Annual Delivery Plan & Key Performance Indicators quarterly progress report.

Income Generation Review:

Wirral Hospice St John's has a broad income generation programme to raise funds for the charity.

The four main areas are: -

- **Retail & enterprise**
- **Lottery**
- **Donations, charitable grants & legacies**
- **Community, corporates, challenges & other events**

The hospice largely co-ordinates its income generation activities from within the Fundraising Department using paid fundraising staff.

The following activities are carried out through third parties: -

- Lottery canvassing – the use of a door-to-door agency to recruit lottery members (contracts are put in place to formalise the relationship and expectations of both parties).
- Printing leaflets and mailing packs – the use of printers / mailing houses to produce cost-effective fundraising materials
- Community fundraising – schools, community groups, local businesses and families raise funds in aid of our hospice (email trails are in place and database records kept up-to-date with activities and funds raised)

Wirral Hospice St John's income generation activities are aligned to legislation, guidance and advice set out by the following: -

- Gambling Commission
- Fundraising Regulator – Code of Fundraising Practice and the Fundraising Promise
- Wirral Hospice is also an organisational member of the Charity Retail Association
- Wirral Hospice is also an organisational member of Hospice UK – which provides some support for fundraising activities

- Some staff are individual members of the Hospice Income Generation Network, which is a charity providing training for fundraisers and marketers working in UK hospices. Wirral Hospice's Income Generation & Marketing Director is a trustee and Vice Chair of the charity.

Wirral Hospice St John's has complied with regulatory reporting to the Gambling Commission in relation to its lottery and fundraising activities and more generally to both the Charity Commission and the Care Quality Commission. No issues have been raised with these reports or audit visits.

All fundraising activities are monitored through monthly management reports. Performance and significant variances are discussed at board level using risk management reporting tools. Any activities carried out by third parties are also monitored closely to ensure that objectives are met and the hospice's good reputation and values are upheld.

For the year ended 31 March 2024, 2 actual complaints were recorded about income generation activities: -

- 1 relating to retail
- 1 relating to donations, charitable trusts and legacies

These were reviewed and investigated following Wirral Hospice St John's robust complaints policy.

Actions were taken to address the matters raised with relevant individuals and appropriate feedback was given to the complainant. None of the complaints were considered to be serious in nature and the complainant in each case appeared satisfied with our course of action. All complaints were fully resolved within timescales set and were fully compliant with the hospice's policy.

Wirral Hospice St John's takes its role in the community very seriously. On occasion, our charity comes into contact with potentially vulnerable members of public.

We train our staff and volunteers to be alert to vulnerable persons and to sensitively remove themselves from situations or commitments that could put themselves or the individuals at risk. If a safeguarding matter is identified, staff are trained to follow the hospice's Safeguarding policy and alert the most appropriate member of senior staff or the Safeguarding Team.

- **Retail:** Lone working is strongly advised against for staff or volunteers in our charity shops. If it is suspected that someone is vulnerable, staff will try their best to avoid selling items to the individuals and forewarn other staff / volunteers in a sensitive way
- **Lottery:** If a telephone call or door-to-door visit highlights a vulnerability, we would look to cancel the financial commitment to us or not proceed with setting one up. We can sensitively mark donor records so that this information can be seen by appropriate users of a particular database
- **Donations:** If a vulnerable supporter is identified or suspected, we look to not process a donation or cancel any regular commitments
- **Community-related activities:** Staff are trained to follow the hospice's Safeguarding policy if required, and to also follow Lone Working policy so the risk of being out in the community reduces any vulnerability to which they might be exposing themselves.

Financial Review:

Income:

Total income is comparable to the prior year at just over £8m. NHS Revenue grants covered 48% (2023: 43%) of our expenditure (excluding fundraising costs). Due to high wage inflation, expenditure has once again risen faster than NHS income.

The turnover of the trading subsidiary was approximately £47k. Details of the subsidiary's performance are set out in note 7b of the financial statements.

Expenditure:

70% (2023: 69%) of costs relate to salaries, the total salary bill for the year being approximately £5.28m. Of these costs, approximately 73% relate to employees who are directly involved in clinical care.

Fundraising costs include the costs of running our lottery (£371k) and the charity shops (£795k), which generated income of £770k and £1.2m respectively.

Overall, this generated an operating surplus of £501k, before gains on investments of £623k. The Hospice's reliance on voluntary income, and particularly legacies, continues.

Balance Sheet:

Our principal assets are our tangible fixed assets, our investment portfolios of quoted investments and our bank balances. The bulk of our fixed assets consist of the Hospice premises.

Approximately £245k was spent on fixed assets in the year to upgrade our facilities and equipment.

Liquid reserves are £525k higher than the prior year.

The Trustees continue to closely monitor future activities and costs, particularly in light of the current economic climate and the impact on our income and operations.

Reserves Policy:

Reserves are required because the on-going revenue expenditure of the Hospice exceeds the minimum guaranteed income on an annual basis.

Due to the fundamental uncertainties surrounding the Hospice's income and the ever-increasing cost of its service commitment, the Trustees believe that the reserves should be equivalent to between 6 and 24 months of anticipated net expenditure. Currently reserves amount to 10.2 (2023: 13.0) months of anticipated expenditure. Note that reserves held are primarily in the form of listed investments which provide a further source of income to the Hospice in the year. The Trustees annually monitor and review the Reserves Policy.

Investment Policy:

The overall investment policy aims to achieve capital growth, with a medium level of risk, taking a long-term view.

Investments can be made across fixed interest investments, UK and overseas equities, property and alternative assets.

Fixed interest investments can be made in UK Government stocks (no restrictions), loan stocks of UK blue

chip equities, and in UK unit trusts investing in gilts, corporate bond funds rated BBB or higher and cash. If the outlook for fixed interest investments at any time appears unfavorable, this allocation can be held in cash.

Individual equity purchases are restricted to shares that, at the time of purchase, are constituent elements of the FTSE 100 and FTSE 250 Indices. Shares held in a company that is subsequently relegated from these indices need not automatically result in a disposal of that holding.

Holdings of smaller company shares will be held through unit trusts and/or investment trusts. No more than 25% of the total equity allocation is to be invested in non-UK stocks and only through unit trusts and investment trusts. A maximum of 10% of the value of the portfolio may be invested in emerging markets through unit trusts and investment trusts. No investment should exceed 5% of the total value of the funds under management.

Investments in tobacco stocks, hedge funds, derivatives and direct investments in commodities are not permitted.

The Board has given authority for the investments to be managed by the Investment Manager on a discretionary basis.

Investment Performance 2023-24:

During the year to 31 March 2024, the portfolio returned 11.87% compared to a benchmark return of 8.43% for the FTSE All Share Index.

These are total return performance figures on a time weighted basis.

[Source: Investec Wealth & Investment (UK)]

Trustees' Responsibilities for the Financial Statements:

Company law requires the Trustees, who are also Directors of the company, to prepare financial statements for each financial period, which give a true and fair view of the group's financial activities during the period and of the financial position of the group and the charity at the end of the period. In preparing those financial statements, the Trustees should follow best practice and: -

- Select suitable accounting policies and then apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on a going concern basis unless it is appropriate to presume that the charity will not continue in business

In so far as the Trustees are aware: -

- There is no relevant audit information of which the company's auditors are unaware; and
- The Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The Trustees are responsible for keeping accounting records, which disclose with reasonable

accuracy the financial position of the group and charitable company and which enable them to ascertain its financial position and to ensure that the financial statements comply with applicable law. They are also responsible for safeguarding the assets of the group and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities. There are no private or incidental benefits to the Trustees.

Auditors:

Mitchell Charlesworth (Audit) Limited offer themselves for reappointment as auditors of the company in accordance with Section 485 of the Companies Act 2006.

BY ORDER OF THE TRUSTEES:

.....

**John R Pentland
Company Secretary
25th November 2024**

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITORS REPORT

TO THE MEMBERS OF WIRRAL HOSPICE ST JOHN'S

Opinion

We have audited the accounts of Wirral Hospice St John's (the "Charity") and its subsidiary (the "Group") for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated and parent charitable company Balance Sheets, the Consolidated Statement of Cash Flows and the notes to the accounts, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Group's and Charity's affairs as at 31 March 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the accounts section of our report. We are independent of the Group and Charity in accordance with the ethical requirements that are relevant to our audit of the accounts in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or that charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information.

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITORS REPORT

TO THE MEMBERS OF WIRRAL HOSPICE ST JOHN'S

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the Trustees' Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Directors' Report included within the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the Group and the Charity and their environment obtained in the course of the audit, we have not identified material misstatements in the Directors' Report included within the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the charity, or returns adequate for our audit have not been received from branches not visited by us; or
- the charity accounts are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees, who are also the directors of the Charity for the purpose of company law, are responsible for the preparation of the accounts and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of accounts that are free from material misstatement, whether due to fraud or error.

In preparing the accounts, the trustees are responsible for assessing the Group's and the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the charity or to cease operations, or have no realistic alternative but to do so.

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITORS REPORT

TO THE MEMBERS OF WIRRAL HOSPICE ST JOHN'S

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

The extent to which the audit was considered capable of detecting irregularities, including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the company through discussions with directors and other management
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the company, including the Companies Act 2006, taxation legislation and data protection, anti-bribery, employment and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the company's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud; and
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions; and
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias; and
- investigated the rationale behind significant or unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- reading the minutes of meetings of those charged with governance; and
- enquiring of management as to actual and potential litigation and claims.

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
INDEPENDENT AUDITORS REPORT

TO THE MEMBERS OF WIRRAL HOSPICE ST JOHN'S

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: <http://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Louise Casey ACA (Senior Statutory Auditor)
for and on behalf of Mitchell Charlesworth (Audit) Limited

Accountants
Statutory Auditor

Dated

Tempest
Suite 5.1
12 Tithebarn Street
Liverpool
L2 2DT

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

For the year ended 31 March 2024

		Year ended 31.03.2024	Year ended 31.03.2024	Year ended 31.03.2024	Year ended 31.03.2023
	Note	Unrestricted Funds	Restricted Funds	Total Funds	Total Funds
		£	£	£	£
Income					
Income from generated funds:					
Donations and Legacies	2	2,093,211	-	2,093,211	3,024,433
Other Trading Activities	2	2,590,589	-	2,590,589	2,248,531
Investments	2	249,020	-	249,020	185,111
		<u>4,932,820</u>	<u>-</u>	<u>4,932,820</u>	<u>5,458,075</u>
Income from charitable activities	2	3,076,372	12,284	3,088,656	2,511,052
Total Income		<u>8,009,192</u>	<u>12,284</u>	<u>8,021,476</u>	<u>7,969,127</u>
Expenditure					
Costs of raising funds	3(a)	37,341	-	37,341	31,334
Fundraising costs	3(b)	1,734,659	-	1,734,659	1,564,012
Investment management costs		21,560	-	21,560	22,163
Charitable activities	4	5,662,795	64,203	5,726,998	5,129,973
Total expenditure		<u>7,456,355</u>	<u>64,203</u>	<u>7,520,558</u>	<u>6,747,482</u>
Net Income/expenditure		552,837	(51,919)	500,918	1,221,645
Net Gains/(Losses) on investments	9	622,556	-	622,556	(366,961)
Net movement in funds	14	1,175,393	(51,919)	1,123,474	854,684
Reconciliation of Funds					
Total funds brought forward at 1 April 2023		<u>13,249,925</u>	<u>1,945,505</u>	<u>15,195,430</u>	<u>14,340,746</u>
Total funds carried forward at 31 March 2024		<u>14,425,318</u>	<u>1,893,586</u>	<u>16,318,904</u>	<u>15,195,430</u>

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes at pages 33 to 49 form part of these accounts.

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
CONSOLIDATED BALANCE SHEET

As at 31 March 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	8		5,001,080		5,047,318
Investments	9		7,102,575		6,517,556
			12,103,655		11,564,874
Current assets					
Stocks	10	10,048		3,831	
Debtors	11	3,714,150		3,745,911	
Cash at bank and in hand	12	2,441,627		1,916,579	
		6,165,825		5,666,321	
Liabilities					
Creditors: amounts falling due within one year	13	(1,950,576)		(2,035,765)	
Net current assets			4,215,249		3,630,556
Net assets			16,318,904		15,195,430
The funds of the charity					
Restricted income funds	14		1,893,586		1,945,505
Unrestricted income funds	14				
General		5,379,933		6,116,422	
Fixed Assets		3,197,385		3,188,503	
Designated		5,848,000		3,945,000	
Total unrestricted funds			14,425,318		13,249,925
Total charity funds			16,318,904		15,195,430

The notes at pages 33 to 49 form part of these accounts.

The directors approved the financial statements on 25th November 2024

T McDonnell

Director

J Wynne

Director

Company Registration Number: 1518364

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
CHARITY BALANCE SHEET

As at 31 March 2024

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets					
Tangible assets	8		5,001,080		5,047,318
Investments	9		<u>7,102,577</u>		<u>6,517,558</u>
			12,103,657		11,564,876
Current assets					
Debtors	11	3,738,408		3,795,990	
Cash at bank and in hand	12	<u>2,424,863</u>		<u>1,867,691</u>	
		6,163,271		5,663,681	
Liabilities					
Creditors: amounts falling due within one year	13	<u>(1,948,024)</u>		<u>(2,033,127)</u>	
Net current assets			<u>4,215,247</u>		<u>3,630,554</u>
Net assets			<u><u>16,318,904</u></u>		<u><u>15,195,430</u></u>
The funds of the charity					
Restricted income funds	14		1,893,586		1,945,505
Unrestricted income funds	14				
General		5,379,933		6,116,422	
Fixed Assets		3,197,385		3,188,503	
Designated		<u>5,848,000</u>		<u>3,945,000</u>	
Total unrestricted funds			14,425,318		13,249,925
Total charity funds			<u><u>16,318,904</u></u>		<u><u>15,195,430</u></u>

The notes at pages 33 to 49 form part of these accounts.

The directors approved the financial statements on 25th November 2024

T McDonnell

Director

J Wynne

Director

Company Registration Number: 1518364

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
CONSOLIDATED STATEMENT OF CASH FLOWS

As at 31 March 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net Income for the financial year (before investment revaluations)	478,939	1,197,043
Adjustments for:		
Depreciation of tangible assets	291,419	284,505
Profit on disposal of investments	21,979	24,602
Decrease/(Increase) in trade and other debtors	31,761	(2,687,106)
(Increase) in stocks	(6,217)	(2,274)
(Decrease)/ Increase in creditors	(85,189)	1,494,233
Net cash provided by operating activities	732,692	311,003
Cash flows from investing activities		
Proceeds from sale of investments	1,003,267	943,173
Purchases of tangible assets	(245,181)	(361,613)
Purchases of investments	(1,020,038)	(989,484)
Decrease in cash held by stockbrokers	54,308	60,816
Net cash (used in) investing activities	(207,644)	(347,108)
Net increase in cash and cash equivalents	525,048	(36,105)
Cash and cash equivalents at the beginning of year	1,916,579	1,952,684
Cash and cash equivalents at the end of the year	2,441,627	1,916,579

For the year ended 31 March 2024

1. ACCOUNTING POLICIES

CHARITY INFORMATION

Wirral Hospice St John's is a registered charity and a private company limited by guarantee incorporated in England & Wales. The registered office is Mount Road, Higher Bebington, Wirral CH63 6JE

BASIS OF PREPARATION

The financial statements have been prepared in accordance with the charity's memorandum and articles of association, the Companies Act 2006, FRS102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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).

Wirral Hospice St John's meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The principal accounting policies of the group are set out below.

BASIS OF CONSOLIDATION

The group financial statements consolidate those of the company and of its subsidiary under-taking (see note 8), drawn up to 31 March 2024. Profits or losses on intra group transactions are eliminated in full. The results of the charity's subsidiary have been incorporated on a line by line basis.

No specific SOFA or Income & Expenditure account has been presented for the parent charity alone because the charity has taken advantage of the exemption afforded by Section 408 of the Companies Act 2006 and under the SORP.

GOING CONCERN

At the time of approving the accounts, the trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the accounts.

FUND ACCOUNTING

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the trustees. Designated funds – these are unrestricted funds set aside by the trustees out of unrestricted general funds and comprise of the following: Four Years of forecast Capital Expenditure £800,000, Service Development fund for the next 4 years £200,000, Forecast deficits fund for the next four years £3,630,000, a fund for the provision for closure costs of £1,200,000 and a fund for the maintenance and upgrading of our facilities over the next ten years of £560,000. The funds are offset by forecast Investment Gains of £542,000. Where the directors consider it appropriate, having regard to the intended use of the money, funds are transferred to the Designated fund from the General fund.

Restricted funds – these are funds which can only be used for particular restricted purposes within the objects of the charity. The balance in the Restricted fund includes donations received specifically to finance capital expenditure, less revenue costs and depreciation to date, and is represented on the balance sheet as a proportion of the net book amount of tangible fixed assets and bank balances.

INCOME

Income from donations and grants are accounted for in the accounting year in which they are receivable, except as follows:

- When donors specify that donations and grants given must be used in future accounting periods, the income is deferred until those periods.
- When donors impose conditions, which have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions have been met.

Where legacies have been notified to the charity, or the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income derived from trading activities is accounted for in the accounting year in which it is received. Lottery income is accounted for in respect of those weekly draws which have taken place during the year.

For the year ended 31 March 2024

INVESTMENTS

Fixed Asset Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted market price. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not take out call or put options, derivatives or other complex financial instruments. The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

A subsidiary is an entity controlled by the Charity. Control is the power to govern the finances and operating policies of the entity so as to obtain benefits from its activities.

Realised Gains and Losses

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 their purchase value. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value. Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

CASH AND CASH EQUIVALENTS

Cash and Cash equivalents include cash in hand, deposits held at call with banks, other short term liquid investments with original maturities of three months or less and bank overdrafts.

OPERATING LEASES

Rentals payable under operating leases are charged to the Statement of Financial Activities as incurred over the term of the lease.

TANGIBLE FIXED ASSETS AND DEPRECIATION

Individual fixed assets are capitalised at cost where they are identified as being for continuing use in the charity's activities. Depreciation is calculated to write down the cost of all tangible fixed assets by equal annual instalments on a straight-line basis, as follows:

Hospice premises	50 years
Charity shops	50 years
Fund-raising office/education centre	
- Equipment, fixtures and fittings	7 years
- Building	50 years
Medical and office equipment	7 years
Computer equipment	4 years
Motor Vehicles	4 years

Impairment reviews are carried out on any assets where an indication is given that the recoverable amount is below the net book value. No assets have been subject to an impairment review.

EMPLOYEE BENEFITS

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

STOCK

Stock is stated at the lower of cost and net realisable value. Donated items of stock are not valued on receipt as this would be impractical.

CONTRIBUTIONS TO PENSION SCHEMES

Defined Contribution Schemes

The group contributes towards the NHS pension scheme and the Group Flexible Retirement Plan for employees who are members of either scheme. The NHS pension scheme is a defined benefit scheme but the group is unable to identify its share of the underlying assets and liabilities.

The pension costs charged against profits represent the amount of contributions payable to the schemes in respect of the accounting period.

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS

For the year ended 31 March 2024

EXPENDITURE

Expenditure, which is charged on an accruals basis, is allocated between:

- expenditure incurred directly to the fulfilment of the charity's objectives (charitable activities);
- expenditure incurred directly in the effort to raise voluntary contributions (cost of generating funds);
and
- expenditure incurred on governance costs.

Items of expenditure involving more than one cost category are apportioned on the basis of staff time incurred in respect of each category.

GOVERNANCE COSTS

Governance costs include expenditure on administration of the charity and compliance with constitutional and statutory requirements. Governance costs are included within support costs in Note 3 to the Accounts.

VAT

Hospice Income and Expenditure is recorded gross, with the net recoverable VAT element included within income.

Enterprises Income and Expenditure is recorded net of VAT.

FINANCIAL INSTRUMENTS

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Other financial assets

Other financial assets, including investments in equity instruments which are not subsidiaries, associates or joint ventures, are initially measured at fair value, which is normally the transaction price. Such assets are subsequently carried at fair value and the changes in fair value are recognised in net income/(expenditure), except that investments in equity instruments that are not publicly traded and whose fair values cannot be measured reliably are measured at cost less impairment.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of revision and future periods where the revision affects both current and future periods.

Judgements are made on the useful economic life of fixed assets on acquisition when they are classified into categories. Depreciation is then calculated on each category as per the tangible fixed asset and depreciation policy (above). The classification of fixed assets could have a material impact on the asset net book value and annual depreciation charge. The useful economic lives are reassessed periodically to ensure they remain appropriate by assessing factors such as technological advancements, economic utilisation and the physical condition of the assets.

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS

As at 31 March 2024

2. NET INCOME FOR THE YEAR

The net income for the year is stated after charging:

	2024	2023
	£	£
Depreciation	291,419	284,505
Auditors remuneration	<u>12,000</u>	<u>13,224</u>

and after crediting:

Donations and Legacies:

Legacies	1,662,770	2,557,441
In memoriam	162,719	142,068
General donations	191,759	243,371
Gift Aid	<u>75,963</u>	<u>81,553</u>
	<u>2,093,211</u>	<u>3,024,433</u>

Investments:

Listed investments	176,318	167,665
Bank deposits	<u>72,702</u>	<u>17,446</u>
	<u>249,020</u>	<u>185,111</u>

Income from charitable activities:

Income from NHS Clinical Commissioning Groups	1,912,139	1,841,405
Hospice at Home Income	846,828	363,471
Covid-19 funding	0	48,488
Sundry Income	<u>329,689</u>	<u>257,688</u>
	<u>3,088,656</u>	<u>2,511,052</u>

Other trading activities:

Fund-raising events	540,265	444,936
Charity shop sales	1,233,279	1,002,658
Subsidiary's turnover	46,813	48,861
Lottery income	<u>770,232</u>	<u>752,076</u>
	<u>2,590,589</u>	<u>2,248,531</u>

The Charity has one wholly owned trading subsidiary, which is incorporated in England and Wales.

Wirral Hospice St John's Enterprises Limited is engaged in the sale of goods for the benefit of Wirral Hospice, St John's.

Wirral Hospice St John's Enterprises Limited has transferred its profits to the Charity.

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS

As at 31 March 2024

3. COST OF RAISING FUNDS

	2024	2023
	£	£
(a) Costs of generating voluntary income – salaries	<u>37,341</u>	<u>31,334</u>
(b) Fundraising costs :		
Salaries	264,041	235,774
Depreciation	28,515	24,737
Charity shop costs (including salaries £463,309)	795,297	671,308
Purchase of goods for resale	19,783	24,085
Lottery costs (including salaries £86,284)	370,718	364,176
Printing, stationery and advertising	26,662	28,283
Postage and telephone	1,659	792
Fundraising expenditure	114,108	99,066
Other	113,876	115,791
	<u>1,734,659</u>	<u>1,564,012</u>

4. CHARITABLE ACTIVITIES

	2024	2023
	£	£
Salaries	3,865,913	3,315,476
Depreciation	262,903	259,768
Medical supplies	249,119	254,323
Food	79,070	60,030
Heat and lighting	89,586	86,262
Repairs and renewals	239,063	218,797
Cleaning	39,772	38,389
Other	172,302	138,965
Support costs (note 5)	729,270	757,963
	<u>5,726,998</u>	<u>5,129,973</u>

5. SUPPORT COSTS

	2024	2023
	£	£
Salaries	544,487	609,561
Printing, stationery and advertising	23,355	21,757
Postage and telephone	42,324	20,496
Accountancy and payroll charges	11,666	8,689
Insurance	58,350	49,985
Governance Costs (Including salaries £17,328)	49,088	47,475
	<u>729,270</u>	<u>757,963</u>

Included in Governance Costs is an amount of £12,000 (2023: £13,224) payable to the company's auditor for the audit of its financial statements.

WIRRAL HOSPICE, ST JOHN'S
 COMPANY LIMITED BY GUARANTEE
 NOTES TO THE ACCOUNTS

As at 31 March 2024

6. DIRECTORS AND EMPLOYEES

Staff costs during the year were as follows

	2024	2023
	£	£
Wages and salaries	4,517,917	4,045,453
Social security costs	397,988	317,589
Other pension costs	362,798	293,049
	<u>5,278,703</u>	<u>4,656,091</u>
Average number of employees	<u>172</u>	<u>165</u>

The analysis of employees by category is as follows:

	2024	2023
	Number	Number
Direct charitable	111	108
Fund-raising and publicity	32	30
Management and administration	19	17
Directors	<u>10</u>	<u>10</u>

The number of employees whose emoluments as defined for taxation purposes amounted to over £60,000 in the year was as follows:

	2024	2023
	Number	Number
£60,000 - £70,000	1	1
£70,000 - £80,000	2	2
£80,000 - £90,000	0	0
£90,000 - £100,000	<u>1</u>	<u>1</u>

The employees earning £60,000 to £70,000 and £70,000 to £80,000 participated in a defined contribution pension scheme.

The employee earning £90,000 to £100,000 participated in the NHS defined benefit pension scheme.

The charity trustees were not paid or received any other benefits from employment with the charity or its subsidiary in the year (2023: £nil) neither were they reimbursed expenses during the year (2023: £nil). No charity trustee received payment for professional or other services supplied to the charity (2023: £nil).

The key management personnel of the parent charity, Wirral Hospice St John's, comprise the Trustees, the Chief Executive Officer, Medical Director, Director of Finance, Director of Clinical Services, Director of Income Generation and Director of Workforce. The total employee benefits of the key management personnel employed by the Charity were £417,085 (2023: £395,125).

The Medical Director is an employee of Wirral University Teaching Hospital NHS Foundation Trust.

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS

As at 31 March 2024

The Charity has arrangements with a number of staff who are not paid through the company payroll, but through a recharging agreement with third parties. The arrangements are in place to ensure continuity of service and protection of benefits for those staff whose careers are within the Health Service. The total amount paid under such agreements in 2024 was £244,361 (2023: £209,497). The posts and third parties involved are as follows:

Consultants and Doctors - Wirral University Teaching Hospital NHS Foundation Trust

The Charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the accounts.

7a. TAXATION

The company has been granted charitable status and is thus generally exempt from Corporation Tax. All taxable trading income is received by the company's subsidiary undertaking, which has provided for Corporation Tax as follows:

UK Corporation Tax at 25% £nil (2023: £nil)

WIRRAL HOSPICE, ST JOHN'S
 COMPANY LIMITED BY GUARANTEE
 NOTES TO THE ACCOUNTS

As at 31 March 2024

7b. SUBSIDIARY

THE SUBSIDIARY'S PROFIT AND LOSS ACCOUNT CAN BE SUMMARISED AS FOLLOWS:

	2024	2023
	£	£
Turnover	46,813	48,861
Cost of sales	(19,783)	(24,085)
Gross profit	27,030	24,776
Administrative expenses	(8,272)	(10,845)
Taxation	-	0
Gift Aid Payment	(18,758)	(13,931)
Profit retained	-	-

THE SUBSIDIARY'S BALANCE SHEET CAN BE SUMMARISED AS FOLLOWS:

	2024	2023
	£	£
Current assets	26,812	52,720
Current liabilities	26,810	52,718
	2	2
Share capital	2	2
Profit and loss account	-	0
	2	2

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS

As at 31 March 2024

8. TANGIBLE FIXED ASSETS

The Group and the Company

	Hospice Premises £	Computer, medical & office equipment £	Charity shops £	Motor vehicles £	Total £
Cost					
At 1 April 2023	6,685,025	2,615,148	233,875	47,347	9,581,395
Additions	110,194	66,764	68,223	-	245,181
Disposals	-	-	-	-	-
At 31 March 2024	<u>6,795,219</u>	<u>2,681,912</u>	<u>302,098</u>	<u>47,347</u>	<u>9,826,576</u>
Depreciation					
At 1 April 2023	2,268,187	2,069,206	165,919	30,765	4,534,077
Charge for the year	135,904	129,087	20,901	5,527	291,419
Disposals	-	-	-	-	-
At 31 March 2024	<u>2,404,091</u>	<u>2,198,293</u>	<u>186,820</u>	<u>36,292</u>	<u>4,825,496</u>
Net book amount at 31 March 2024	<u>4,391,128</u>	<u>483,619</u>	<u>115,278</u>	<u>11,055</u>	<u>5,001,080</u>
Net book amount at 31 March 2023	<u>4,416,838</u>	<u>545,942</u>	<u>67,956</u>	<u>16,582</u>	<u>5,047,318</u>

The net book amount at 31 March 2024 in respect of land and buildings comprises freehold property of £4,391,128 (2023: £4,416,838)

The net book amount at 31 March 2024 represents fixed assets used for:

	Hospice Premises £	Computer, medical & office equipment £	Charity shops £	Motor vehicles £	Total £
Charitable activities	4,212,769	462,317	-	-	4,675,086
Fund-raising	178,359	21,302	-	11,055	210,716
Charity shops	-	-	115,278	-	115,278
	<u>4,391,128</u>	<u>483,619</u>	<u>115,278</u>	<u>11,055</u>	<u>5,001,080</u>

The net amount at 31 March 2024 in respect of Charity shops comprises property improvements £67,628 and fixtures and fittings £47,650

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS

As at 31 March 2024

9. INVESTMENTS

	The Group		The Company	
	2024	2023	2024	2023
	£	£	£	£
Quoted investments at market value	7,033,693	6,394,366	7,033,693	6,394,366
Cash held by stockbrokers	68,882	123,190	68,882	123,190
Investment in subsidiary undertaking at cost	-	-	2	2
	<u>7,102,575</u>	<u>6,517,556</u>	<u>7,102,577</u>	<u>6,517,558</u>
Quoted investments			£	£
Market value				
At 1 April 2023			6,394,366	6,715,016
Additions at cost			1,020,038	989,484
Disposal proceeds			(1,003,267)	(943,173)
Profit/(Loss) on disposals			(21,979)	(24,602)
Increase/(Decrease) in unrealised gain			<u>644,535</u>	<u>(342,359)</u>
At 31 March 2024			<u>7,033,693</u>	<u>6,394,366</u>
Cost			<u>5,914,983</u>	<u>5,920,190</u>

The year to end of March 2024 was initially challenging as investors struggled with the continued worry that interest rates would continue to rise inexorably as inflation remained worryingly high across developed markets. However as we moved to the final quarter of 2023 these concerns were increasingly allayed, inflation levels fell away quickly as the rapid tightening of rates began to have the desired effect.

As rate expectations became more doveish there was a welcome return to heightened level of risk appetite with global equities recovering quite sharply for the final six months of the period under review.

In the 12 months to the end of March 2024 the Wirral St Johns Hospice fund generated a total return, net of fees, time weighted and cash adjusted of +11.87% which was ahead of the ARC Steady Growth Index peer group which generated a total return of +9.36% This is a pleasingly positive outcome and supportive of our disciplined and focused approach to portfolio construction and our active management.

Overseas equities were the major contributor to this strong performance, this important asset class represented over 40% of the total portfolio at the year end. Overseas equities returned +21% over the 12 months, driven by the US equity content which represented 18% of the portfolio and produced a +26% total return as interest rate sensitive sectors such as the Magnificent 7, the likes of Apple, Amazon, Microsoft et al staged strong recoveries. Over the same period UK equities which represent 20% of the overall portfolio produced a positive return of +11%, which whilst pleasing does highlight how important the diversification away from UK equities over the last few years has been in generating returns.

The portfolio remained well-diversified both at a high end asset allocation level but also at the individual investment level. Fixed interest markets heaved a massive sigh of relief during the latter part of the period under review and generated a positive return of +5% over the year which compared favourably with the previous year which had been incredibly difficult for fixed income investors.

The key decision at times during the year was remaining disciplined and focused on the long-term prospects for the underlying investments and also holding our nerve which given our confidence in our process and due diligence proved to be beneficial in terms of generating a positive outcome in performance terms.

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS

As at 31 March 2024

Investment in subsidiary undertaking

The investment in subsidiary undertaking represents a 100% holding in the Ordinary share capital of Wirral Hospice St John's Enterprises Limited. The company holds 2 Ordinary shares, being 100% of the subsidiary's issued share capital. The purpose of the company, which is incorporated in England and Wales, Company Number : 3940685, is to undertake the trading activities of the Hospice (buying and selling Christmas cards and other goods).

10. STOCKS

	The Group		The Company	
	2024	2023	2024	2023
	£	£	£	£
Fund-raising goods	<u>10,048</u>	<u>3,831</u>	<u>-</u>	<u>-</u>

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS

As at 31 March 2024

11. DEBTORS

	The Group		The Company	
	2024	2023	2024	2023
	£	£	£	£
Prepayments and accrued income	2,239,319	2,293,929	2,239,319	2,293,929
Due from subsidiary undertaking	-	-	24,258	50,079
Other debtors	1,474,831	1,451,982	1,474,831	1,451,982
	<u>3,714,150</u>	<u>3,745,911</u>	<u>3,738,408</u>	<u>3,795,990</u>

12. BANK BALANCES

	The Group		The Company	
	2024	2023	2024	2023
	£	£	£	£
Bank balances	2,440,388	1,915,462	2,423,624	1,866,574
Petty cash	1,239	1,117	1,239	1,117
	<u>2,441,627</u>	<u>1,916,579</u>	<u>2,424,863</u>	<u>1,867,691</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	The Group		The Company	
	2024	2023	2024	2023
	£	£	£	£
Trade creditors	198,629	95,018	196,077	94,670
Social security and other taxes	84,751	73,373	84,751	73,373
Other creditors and accruals	117,071	348,439	117,071	346,149
Deferred income	1,550,125	1,518,935	1,550,125	1,518,935
	<u>1,950,576</u>	<u>2,035,765</u>	<u>1,948,024</u>	<u>2,033,127</u>

DEFERRED INCOME - THE GROUP AND THE COMPANY

	Total	Activities in	
		furtherance of	Lottery
	Total	the charity's	income
	£	objectives	£
As at 1 April 2023	1,518,935	1,419,472	99,463
Released to income in the year	(1,518,935)	(1,419,472)	(99,463)
Deferred in the year	1,550,125	1,450,840	99,285
As at 31 March 2024	<u>1,550,125</u>	<u>1,450,840</u>	<u>99,285</u>

Deferred income comprises lottery income received in advance and grants and donations which the donor has specified must be used in future accounting periods.

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS

As at 31 March 2024

14. RESERVES

The Group

	Unrestricted General funds	Unrestricted Fixed Assets	Unrestricted Designated funds	Restricted Funds	2024 Total
	£	£	£	£	£
As at 1 April 2023	6,116,422	3,188,503	3,945,000	1,945,505	15,195,430
Surplus / (deficit) for the year	1,175,393	-	-	(51,919)	1,123,474
Transfers	(1,911,882)	8,882	1,903,000	-	-
As at 31 March 2024	<u>5,379,933</u>	<u>3,197,385</u>	<u>5,848,000</u>	<u>1,893,586</u>	<u>16,318,904</u>

	Unrestricted General funds	Unrestricted Fixed Assets	Unrestricted Designated funds	Restricted Funds	2024 Total
Represented by:					
Tangible fixed assets	-	3,197,385	-	1,803,695	5,001,080
Investments	1,254,575	-	5,848,000	-	7,102,575
Cash at bank and in hand	2,351,736	-	-	89,891	2,441,627
Other net current assets	1,773,622	-	-	-	1,773,622
	<u>5,379,933</u>	<u>3,197,385</u>	<u>5,848,000</u>	<u>1,893,586</u>	<u>16,318,904</u>

The Company

	Unrestricted General funds	Unrestricted Fixed Assets	Unrestricted Development funds	Restricted Funds	2024 Total
	£	£	£	£	£
As at 1 April 2023	6,116,422	3,188,503	3,945,000	1,945,505	15,195,430
Surplus / (deficit) for the year	1,175,393	-	-	(51,919)	1,123,474
Transfers	(1,911,882)	8,882	1,903,000	-	-
As at 31 March 2024	<u>5,379,933</u>	<u>3,197,385</u>	<u>5,848,000</u>	<u>1,893,586</u>	<u>16,318,904</u>

	Unrestricted General funds	Unrestricted Fixed Assets	Unrestricted Development funds	Restricted Funds	2024 Total
Represented by:					
Tangible fixed assets	-	3,197,385	-	1,803,695	5,001,080
Investments	1,254,577	-	5,848,000	-	7,102,577
Cash at bank and in hand	2,334,972	-	-	89,891	2,424,863
Other net current assets	1,790,384	-	-	-	1,790,384
	<u>5,379,933</u>	<u>3,197,385</u>	<u>5,848,000</u>	<u>1,893,586</u>	<u>16,318,904</u>

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS

As at 31 March 2024

14. RESERVES (cont.)

The Group Prior Year

	Unrestricted General funds	Unrestricted Fixed Assets	Unrestricted Development funds	Restricted Funds	2023 Total
	£	£	£	£	£
As at 1 April 2022	4,956,039	3,056,275	4,333,000	1,995,432	14,340,746
Surplus / (Deficit) for the year	904,611	-	-	(49,927)	854,684
Transfers	255,772	132,228	(388,000)	-	-
As at 31 March 2023	<u>6,116,422</u>	<u>3,188,503</u>	<u>3,945,000</u>	<u>1,945,505</u>	<u>15,195,430</u>

	Unrestricted General funds	Unrestricted Fixed Assets	Unrestricted Development funds	Restricted Funds	2023 Total
Represented by:					
Tangible fixed assets	-	3,188,503	-	1,858,815	5,047,318
Investments	2,572,556	-	3,945,000	-	6,517,556
Cash at bank and in hand	1,829,889	-	-	86,690	1,916,579
Other net current assets	1,713,977	-	-	-	1,713,977
	<u>6,116,422</u>	<u>3,188,503</u>	<u>3,945,000</u>	<u>1,945,505</u>	<u>15,195,430</u>

The Company Prior Year

	Unrestricted General funds	Unrestricted Fixed Assets	Unrestricted Development funds	Restricted Funds	2023 Total
	£	£	£	£	£
As at 1 April 2022	4,956,039	3,056,275	4,333,000	1,995,432	14,340,746
Surplus / (Deficit) for the year	904,611	-	-	(49,927)	854,684
Transfers	255,772	132,228	-388,000	-	-
As at 31 March 2023	<u>6,116,422</u>	<u>3,188,503</u>	<u>3,945,000</u>	<u>1,945,505</u>	<u>15,195,430</u>

	Unrestricted General funds	Unrestricted Fixed Assets	Unrestricted Development funds	Restricted Funds	2023 Total
Represented by:					
Tangible fixed assets	-	3,188,503	-	1,858,815	5,047,318
Investments	2,572,558	-	3,945,000	-	6,517,558
Cash at bank and in hand	1,781,001	-	-	86,690	1,867,691
Other net current liabilities	1,762,863	-	-	-	1,762,863
	<u>6,116,422</u>	<u>3,188,503</u>	<u>3,945,000</u>	<u>1,945,505</u>	<u>15,195,430</u>

The parent undertaking has taken advantage of Section 408 of the Companies Act 2006 and has not included its own profit and loss account in these financial statements.

The group surplus for the year includes a surplus from the parent company of £1,123,474 (2023: surplus £854,684), which is dealt with in the financial statements of the company.

The unrestricted development funds are in place to cover anticipated expenditure on tangible fixed assets and operational developments in the next 4 years.

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS

As at 31 March 2024

15. RESTRICTED FUNDS

The Group and the Company

	At 1.4.23	Income	Expenditure	At 31.03.24
	£	£	£	£
Sunrise Appeal	395,555	-	(17,617)	377,938
Anniversary Appeal	597,615	-	(15,618)	581,997
Inpatient Refurbishment	380,000	-	(10,000)	370,000
Kitchen Appeal	31,956	-	(820)	31,136
Patient Information Centre	453,689	-	(11,065)	442,624
Apprentice Funding	77,877	-	-	77,877
Pallaborative Funds	5,813	2,284	(3,014)	5,083
Bathroom Refurbishment	3,000	-	(3,000)	0
Garden Project	-	10,000	(3,069)	6,931
	<u>1,945,505</u>	<u>12,284</u>	<u>(64,203)</u>	<u>1,893,586</u>

The above funds represent amounts received mainly to finance capital expenditure.

The Sunrise Appeal raised over £1m to fund the construction of a new purpose built Inpatient hospice which opened in 1996.

The Anniversary Appeal raised funds to construct a new Outpatient Service building which was completed in 2008.

The Inpatients Refurbishment was a grant received from the Department of Health for the remodelling and improvement of the Inpatients Ward of the Hospice. This has been included within Hospice Premises in fixed assets.

The Kitchen Appeal raised funds to redevelop the Hospice Kitchen, which was completed in 2012

The Patient Information Centre is a grant received from the Department of Health for the redevelopment and extension of a building for use as patient information centre and office space for our integrated shared care team. This has been included within Hospice Premises in fixed assets.

Apprentice Funding is restricted income received from The Wirral Postgraduate Medical Centre, expressly for the funding of clinical apprentices.

Pallaborative funds is restricted income, expressly for the funding of clinical training.

Bathroom Refurbishment refers to Trust income which was received solely for the purpose of refurbishing bathrooms in the inpatient unit.

Garden Project refers to Trust income which was received solely for the purpose of improving the Hospice gardens.

This is a comparative for the prior year

The Group and the Company

	At 1.4.22	Income	Expenditure	At 31.03.23
	£	£	£	£
Sunrise Appeal	413,172	-	(17,617)	395,555
Anniversary Appeal	613,233	-	(15,618)	597,615
Inpatient Refurbishment	390,000	-	(10,000)	380,000
Kitchen Appeal	32,776	-	(820)	31,956
Patient Information Centre	464,754	-	(11,065)	453,689
Apprentice Funding	77,877	-	-	77,877
Pallaborative Funds	3,620	5,018	(2,825)	5,813
Bathroom Refurbishment	0	42,218	(39,218)	3,000
	<u>1,995,432</u>	<u>47,236</u>	<u>(97,163)</u>	<u>1,945,505</u>

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS

As at 31 March 2024

16. CONTINGENT LIABILITIES

Neither the group nor the company had any contingent liabilities at 31 March 2024 or 31 March 2023.

17. CAPITAL COMMITMENTS

The group and the company had no capital commitment liabilities as at 31 March 2024. (2023: nil)

18. OPERATING LEASE COMMITMENTS

The total amounts payable in respect of operating leases for land and buildings are shown below, analysed according to the expiry date of the leases.

	The Group		The Company	
	2024	2023	2024	2023
	£	£	£	£
Within one year	126,495	114,749	126,495	114,749
Between one and five years	249,732	324,727	249,732	324,727
More than five years	0	0	0	0
	<u>376,227</u>	<u>439,476</u>	<u>376,227</u>	<u>439,476</u>

19. RELATED PARTY TRANSACTIONS

The remuneration of the key management personnel is included in note 6.

The group has taken advantage of the disclosure exemptions to which it is entitled regarding transactions between parent and 100% owned subsidiary companies and there are no other disclosable related party transactions.

20. STATUTORY INFORMATION

Wirral Hospice St John's is a private company, limited by guarantee, registered in England and Wales and has no share capital. Approval has been obtained to dispense with "Limited" in the name of the company, being a charitable organisation. The company's registered number and registered office address can be found on the Reference and Administrative Details page within the Trustees' Report.

The liability of the members is £Nil

WIRRAL HOSPICE, ST JOHN'S
COMPANY LIMITED BY GUARANTEE
NOTES TO THE ACCOUNTS

As at 31 March 2024

21. ANALYSIS OF PRIOR YEAR STATEMENT OF FINANCIAL ACTIVITIES

	Year ended 31.03.2023 Unrestricted Funds £	Year ended 31.03.2023 Restricted Funds £	Year ended 31.03.2023 Total Funds £
Income			
Donations and Legacies	3,024,433	-	3,024,433
Other Trading Activities	2,248,531	-	2,248,531
Investments	185,111	-	185,111
	<u>5,458,075</u>	<u>-</u>	<u>5,458,075</u>
Income from charitable activities	2,463,816	47,236	2,511,052
Total Income	<u>7,921,891</u>	<u>47,236</u>	<u>7,969,127</u>
Expenditure			
Costs of raising funds	31,334	-	31,334
Fundraising costs	1,564,012	-	1,564,012
Investment management costs	22,163	-	22,163
Charitable activities	5,032,810	97,163	5,129,973
Support costs	-	-	0
	<u>6,650,319</u>	<u>97,163</u>	<u>6,747,482</u>
Total Expenditure	<u>6,650,319</u>	<u>97,163</u>	<u>6,747,482</u>
Net expenditure / income	1,271,572	(49,927)	1,221,645
Gains / (Losses) on investments	(366,961)	-	(366,961)
Gain on Disposal of Fixed Assets	-	-	0
	<u>-</u>	<u>-</u>	<u>0</u>
Net movement in funds	904,611	(49,927)	854,684
Reconciliation of Funds			
Total funds brought forward	<u>12,345,314</u>	<u>1,995,432</u>	<u>14,340,746</u>
Total funds carried forward	<u>13,249,925</u>	<u>1,945,505</u>	<u>15,195,430</u>