

REGISTERED COMPANY NUMBER: 01677155 (England and Wales)  
REGISTERED CHARITY NUMBER: 513400

**Report of the Trustees and  
Financial Statements  
for the Year Ended 31 March 2023  
for  
Wigan and Leigh Hospice**

Xeinadin Audit Limited  
Kay Johnson Gee  
100 Barbirolli Square  
Manchester  
M2 3BD

Wigan and Leigh Hospice

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for the Year Ended 31 March 2023

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**Wigan and Leigh Hospice**

**Report of the Trustees  
for the Year Ended 31 March 2023**

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Company number**

01677155 (England and Wales)

**Registered Charity number**

513400

**Registered office**

Kildare Street  
Hindley  
Wigan  
Lancashire  
WN2 3HZ

**Trustees**

Dr S E Fisher	Chair (appointed 25.01.23)
P F Carroll	Vice Chair & Honorary Treasurer
P Payne	
D Whittaker	
A Mortimer	
S Greenhalgh	
S Bruton	
Dr S E Kenward	
J C Law	
D P Mayes	Resigned 02.11.22
R Harrison	Appointed 26.04.23

**Executive Team**

J Carby	Chief Executive
V McLoughlin	Clinical Director
Dr A Murray	Medical Director (employed by WWL NHS Foundation Trust from 01.7.19)
C Cooke	Director of Business Development (appointed 03.01.23)
L Korneliusen	Director of People and Operations (appointed 02.05.23)

**Company Secretary**

A Khan (appointed 05.12.22, resigned 09.05.23)  
C Cooke (appointed 09.05.23)

**Auditors**

Xeinadin Audit Limited  
Kay Johnson Gee  
100 Barbirolli Square  
Manchester  
M2 3BD

**Bankers**

HSBC Bank plc  
21 The Grand Arcade  
Wigan  
Lancashire  
WN1 1B

**Solicitors**

Platt & Fishwick  
The Old Bank  
47 King Street  
Wigan  
WN1 1DB

**Investment Managers**

Quilter Cheviot  
4th Floor  
The Pinnacle  
73 King Street  
Manchester  
M2 4NG

## Wigan and Leigh Hospice

### Report of the Trustees for the Year Ended 31 March 2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of 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).

#### Chair's Introduction

This year has been one of significant change for Wigan & Leigh Hospice, with new additions to the Executive Team and further staff changes which will enable us to realise our ambitions as a charity. In parallel we have appointed new Trustees, looking to the skills required to support the Executive Team and staff and ensure robust governance. By stepping into the role of Chair, I look forward to working actively with the new team and the Board to support Wigan & Leigh Hospice and the services it provides to the people of this borough.

Like the vast majority of Hospices, Wigan & Leigh is facing significant financial challenges. The long-term impact of the pandemic has been compounded by the cost of living crisis, which has left us and so many other hospices across the UK struggling to make ends meet. Despite constant vigilance and care by our leadership team and engagement of staff in achieving careful spending and economies wherever possible, our costs continue to rise and our income is not keeping up. While we are currently able to cover these additional costs from our reserves, as a Board of Trustees we are aware that this is not sustainable in the longer term and we must take action now to protect hospice services into the future.

This is why we are investing further in our income generation, in order to boost voluntary income and bring down our forecasted deficits. We recognise as a Board that we need to bring the right skills and experience on to the team if we are to overcome these challenges, which is why our new Executive Team better reflects these challenges, with the addition of a Director of Business Development to oversee income generation, publicity and finance, and a Director of People and Operations to oversee staffing and facilities at the Hospice.

However, despite the financial challenges we face, the clinical services Wigan & Leigh Hospice provides to the people of this borough continue to be exemplary. This is not only reflected in our CQC outstanding status, but also in the feedback we get from patients and those closest to them, who receive excellent palliative and end of life care, whether it is delivered in one of our 14 hospice beds, in their own home or in our 52 linked Care and Residential homes.

One of the reasons palliative and end of life care in the Wigan borough is so good, is thanks to the way the hospice works with other providers to ensure every patient receives the right care to meet their individual needs. The Wigan Healthier Partnership Integrated Specialist Palliative care Active Response (known as WHISPAR) provides anyone needing palliative care in Wigan a single point of access to these services. A team made up of representatives from the Hospice, District Nurses and other providers, meet daily to assess referrals and determine the best package of care and support for each patient.

Our Wigan Borough Palliative End of Life Care Learning Hub continue their innovative and outstanding work, with colleagues in the community and in Care and Residential homes, empowering healthcare professionals in all settings to approach palliative and end of life care with confidence. This year they have been able to introduce community engagement hubs, answering queries and meeting with an increasing range of healthcare professionals and family carers. Links to younger people and potential future health professionals are being strengthened through their Summer School which achieves excellent feedback.

By working together, these services ensure every patient receives the right support from the right people at the right time, putting the patient first and making the best use of the services available. I am so proud of the team and the work they do to support the people of the borough.

As we celebrate 40 years of Wigan & Leigh Hospice, it almost seems unimaginable that these essential community services once weren't available and only are now thanks to the hard work of amazing volunteers

**Wigan and Leigh Hospice**

**Report of the Trustees  
for the Year Ended 31 March 2023**

and supporters who raised the funds to start the hospice and build it to what it is today. This is why it is so important we invest in our future, ensuring the people of Wigan & Leigh are still able to access these services in another 40 years, protecting what so many people have worked so hard to achieve. Thank you to everyone who has supported the hospice this year.

Best wishes

Dr Sheila Fisher  
Chair of Trustees

## Wigan and Leigh Hospice

### Report of the Trustees for the Year Ended 31 March 2023

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The principal objectives of the charity during the year under review were to promote the relief of suffering in terminal illness by providing direct patient care in inpatient and community settings and indirectly through the provision of advice, education and training to health and social care professionals. These objectives are achieved by the provision of the following services:-

- Inpatient facilities
- Community Nurse Specialist team
- 'Hospice in your Home' community team
- Medical and Nurse-led outpatient clinics
- Wellbeing Services including counselling & complementary therapies
- Bereavement support
- Wigan Borough Palliative and End of Life Training Hub
- 24-hour Telephone Advice Line for primary and secondary care services

Further support is given to patients, their families and carers in the areas of: -

- Physiotherapy
- Occupational therapy
- Speech & Language therapy
- Dietitian

The mission, vision statement and values of the Hospice as approved by the Board are as follows:

##### **Mission Statement**

The Hospice provides high quality, compassionate and cost-effective palliative and end of life care services across the Wigan Borough. It serves adult patients and those people most important to them in their own homes and within the Hospice. Working in partnership with other health and social care providers, the Hospice seeks to ensure everyone who needs palliative and end of life care services receives them. The Hospice also shares its expertise through its in-house and outreach education programmes.

##### **Vision Statement**

Every adult with palliative and end of life care needs, and those people most important to them, within the Wigan Borough will receive timely and equitable access to high quality services, delivered by appropriately trained staff and volunteers.

##### **Hospice Values**

Compassion, Accessibility, Respect, Excellence.

##### **Voluntary help**

The trustees are very grateful to all volunteers who have helped by staffing the shops, carrying out fundraising initiatives, working in the Hospice and various other activities. The public continue to be extremely generous in continuing to support fundraising events and through donations made to the Hospice. The accounting treatment of voluntary help and donations of gifts in kind is set out on page 24 in the accounting policies. It is estimated that the value of volunteer help in the period was £769,000 (2021-22: £750,000).

## Wigan and Leigh Hospice

### Report of the Trustees for the Year Ended 31 March 2023

#### STRATEGIC REPORT

##### Achievement and performance

In 2022-23 Wigan & Leigh Hospice supported 1,389 patients (2021-22: 1,257). Demand for the hospice's services has increased, with a 13% increase in referrals to Hospice services, compared to the previous year.

The following developments have been achieved during the year: -

- The hospice received 110 responses to its service user survey between April 2022 and March 2023. The outcomes were:

- o 99% responded "Definitely" or "Likely" they would recommend the hospice to other people.
- o 96% "Strongly Agreed" or "Agreed" they were treated in a sensitive way and with dignity.
- o 95% "Strongly Agreed" or "Agreed" that they were involved enough in decisions made.
- o 97% "Strongly Agreed" or "Agreed" that the information provided was clear and helpful.
- o 97% "Strongly Agreed" or "Agreed" that the staff were caring.

- The hospice's recovery from COVID-19 continues to go well, with guidelines regularly reviewed in line with Government advice. Staff and volunteers have reported they feel well supported with this.

- The hospice continues to drive improvements through lessons learned, guidance and incidents reported. A staff newsletter is produced once every six months to share these lessons.

- Clinical staff are improving their use of electronic systems to improve patient care, with all community staff now using electronic prescribing, sending prescriptions directly to the patient's chosen pharmacy. There has also been improved use of the Electronic Palliative Care Co-ordination System and System One, both of which enable the electronic sharing of patient information with other care providers and therefore better co-ordination of care between services.

- There has been improved measurement of the effectiveness of hospice services, through increased use of the Integrated Palliative Care Outcome Scale, which assesses the patient's needs in order to better tailor the care they receive. The data collected through this also enables overall review of hospice services to ensure it is offering what patients need.

- The hospice is continuing to provide training for doctors and nurses on patients' capacity to consent to care and best practice decision making to ensure mental capacity regulations continue to be implemented across hospice services.

- The Wigan Borough Palliative End of Life Care Learning Hub is now up and running and has expanded its work from supporting care homes to over 100 settings, including prisons, learning disability teams and homelessness services - ensuring people have access to good quality end of life care whatever their care setting.

- The hospice is working on ways to develop our existing team, providing them with opportunities to train for new roles - for example Health Care Assistants being supported to train to become Assistant Practitioners and a nurse to become an Advanced Clinical Practitioner. All clinical staff joining the hospice are given access to a 12-week palliative and end of life care training programme and nursing staff complete a medicines management programme.

- Staff wellbeing has also been prioritised, with a new wellbeing group established to promote wellbeing initiatives across the whole staff team, and a clinical supervision model being developed for clinical staff.

- The hospice's bereavement service is leading on a piece of work to develop a borough-wide bereavement service for the Wigan borough.

## Wigan and Leigh Hospice

### Report of the Trustees for the Year Ended 31 March 2023

- More staff are receiving training on Advance Care Planning in order to support patients and their families to consider what they would like from their end-of-life care, in order that their wishes can be respected when the time comes.
- Successfully embedding the Wigan Healthier partnership Integrated Specialist Palliative care Active Response (WHISPAR) service has reduced demands on the Hospice Nurse Specialist team by ensuring patients are assessed and referred to the service that best meets their specific needs. This ensures the Hospice Nurse Specialists can use their time to support the patients who need their skills. The team is currently working at capacity and the Hospice in Your Home Service has maximum reach across the borough.
- There have been significant changes to the Hospice's support services during this period. The hospice's leadership structure has been reviewed and a new Executive Team structure put in place in order to meet the changing needs of the hospice. As well as the existing Clinical Director and Medical Director, two new directors have been appointed - a Director of Business Development and a Director of People and Operations. These two new roles will focus on increasing non-statutory income and ensuring the hospice is operating effectively in order to meet the needs of patients, staff and volunteers.
- Staff departures have led to the appointment of a number of new staff in retail, fundraising and finance, all of whom bring great skills and enthusiasm to the team.
- Supporting staff has been a key priority this year, with the introduction of a new Skills for Growth Programme and a group of Wellbeing Guardians - made up of members of the staff team - coming together to develop initiatives to improve staff wellbeing.
- Recruitment continues to be a challenge for the hospice and the HR team has been attending jobs fairs and trying out new advertising channels in order to reach more job applicants. This is a piece of work that will continue in the coming year.
- A new onboarding system means it is now possible to get new staff into their roles faster than was previously possible, ensuring role vacancies are minimised.

#### **Governance Framework**

As part of the review of the leadership of the hospice, a new governance framework has been developed to ensure the board is able to effectively oversee the overall direction and governance of the organisation.

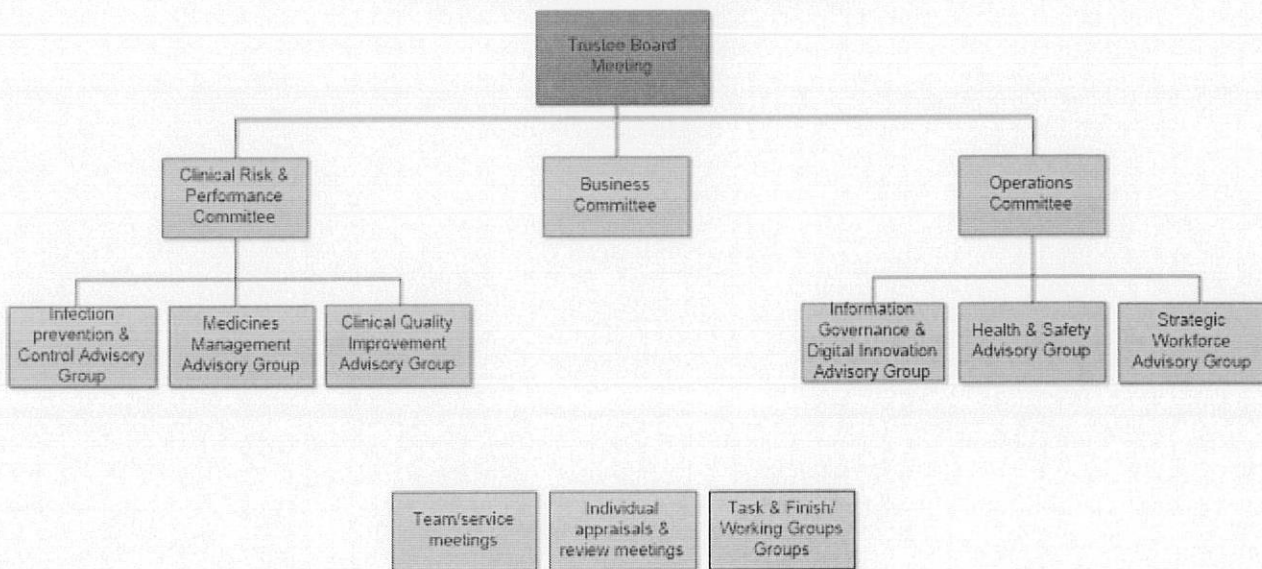
The Board meets a minimum of four times a year. Members of the Executive Team also attend the board meetings. The three committees are a key means for board governance, with four trustees as members and a quorum of two trustees.

Each committee meets quarterly, is chaired by a trustee and supported by members of the Executive Team and managers as required. The committees report to the board by means of shared representation, summary and chairperson's reports. The purpose of the advisory groups is to implement the organisational strategic objectives and report to the committees. They are attended by hospice staff and chaired by the relevant Executive Team member.

## Wigan and Leigh Hospice

### Report of the Trustees for the Year Ended 31 March 2023

#### Wigan & Leigh Hospice Governance Structure



#### Role and purpose of the committees

##### Clinical Risk and Performance Committee

- To provide assurance that the hospice is enabled to identify and learn from the views of service users, patient safety incidents, concerns, and complaints
- To provide assurance that the clinical teams implement up to date guidelines and alerts
- To provide assurance that clinical services evidence high quality, effective care
- To provide assurance that clinical services are effectively identifying and managing risks directly affecting patients
- To provide assurance that the clinical teams operate according to regulatory requirements

##### Business Committee

- The Committee is responsible for ensuring there is due diligence over the financial affairs of the hospice to support effective financial governance and compliance
- The Committee has authority on behalf of the board for all financial decisions except for those powers which state that the approval of the full board is required.
- To provide assurance that the departments within the business directorate operate according to regulatory requirements
- To review the annual budget including capital expenditure plan and make recommendations to the board
- To recommend the staff annual pay award to the board
- To monitor and review actual financial performance against budget, highlighting any major variances to the board
- To consider and authorise virements over £10,000 between budgets
- To consider and authorise requests for expenditure on any item over £10,000 and less than £50,000 not included in the approved capital budget
- To review and monitor the adequacy of hospice free reserves and other assets in the context of income and expenditure, service delivery and the hospice reserves policy
- To provide assurances to the board that resources are being deployed and managed optimally to deliver current and future service needs
- To review annually the reserves and investment policy and make recommendations to the board for their adoption

## **Wigan and Leigh Hospice**

### **Report of the Trustees for the Year Ended 31 March 2023**

- To monitor and review the performance of the investment portfolio
- To authorise the investment in or sale of cash or equity-based investments in line with the reserves and investment policy
- To review the Trustees Annual Report and Annual Financial Statements and make recommendations to the board for their adoption
- To review the annual auditors' letter, responses from management and proposed actions
- To make recommendations to the board regarding the appointment of auditors
- To approve hospice banking arrangements and oversee the process for the appointment of new bankers
- To review and approve the hospice financial policies as and when required to ensure effective financial governance

#### **Operations Committee**

- To provide assurance of delivery on workforce strategic objectives
- To provide assurance of delivery on health and safety requirements
- To provide assurance of information governance & digital strategic objectives
- To provide assurance of delivery on premises development & maintenance

**Wigan and Leigh Hospice**  
**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**STRATEGIC REPORT**

**Financial review**

**Income generation**

In 2022-23 Wigan & Leigh Hospice generated £2,651,624 (2021-22: £2,803,495) thanks to the generous support of its donors. This income came from donations, legacies, lottery and retail.

A one-off business interruption insurance payment of £276,096 received by the hospice in 2021-22 accounts for the difference in income from the previous financial year. Taking this grant out, total voluntary income is slightly higher than the previous year.

Retail income has continued to recover following COVID-19 restrictions, but is not yet back at pre-pandemic levels. In 2022-23 Wigan & Leigh Hospice's charity shops generated £880,314 (2021-22: £750,641), with a notable increase towards the later part of the year as the pandemic subsided and a new retail manager was appointed.

Donations from individuals to the hospice was slightly lower than the previous year £361,201 (2021-22: £541,489). However, legacy donations during that period increased to £325,740 (2021-22: £281,678).

Fundraising events have continued to recover following COVID-19 with £477,525 generated (2021-22: £405,206). The lottery showed similar improvement as canvassers were once again able to get out to recruit new players. Income for 2022-23 was £606,208 (2021-22: £548,190). In March 2023 11,392 players were playing each week, compared to 9,890 in March 2022.

Charitable income generated a surplus of £1,650,335 (2021-22: £1,918,441) which is used to fund the costs of the Hospice. Once again, the reduction in this income can be attributed to the one-off business interruption insurance payment received in 2021-22.

The Wigan Borough Clinical Commissioning Group (CCG), provided £2,318,676 in funding in 2022-23 (2021-22: £1,868,350). This included the funding of the Hospice in your Home services, Hospice nurse Specialist Team, four inpatient unit beds and pharmacy cover, along with funding for the Wigan Borough Palliative and End of Life Training Hub.

The CCG also provided an additional £112,996 (2021-22: £164,102) for Wigan Healthier Partnership Integrated Specialist Palliative Care Active Response. This is a pilot project which aims to streamline access to palliative care and provides a single point of contact for patients. Following the success of the pilot project the funding has now been extended in to 2023-24.

All other hospice clinical services are reliant on charitable income.

The trustees are grateful for the support given by NHS England, the CCG, WWL NHS Trust and Wigan Council and recognise the excellent working relationship that exists between the Hospice and these organisations.

During the year, the Hospice's cash and investment balances have increased to £5,730,262 (2021-22: £4,990,528).

The total cost of running the hospice in 2022-23 was £5,951,420 (2021-22: £5,448,054), an increase of 9%. The total income generated was £5,265,836 (£6,091,430 2021-22). Loss on investments were £92,869 (2021-22: Gain £52,324). The net of the above resulted in a deficit of £778,453 (2021-22: surplus £695,700). The surplus in the prior year was due to the grant funding of £1,217,913 received in relation to Covid 19 as well as a business interruption claim of £276,096. Without these grants and payments, our previous financial year would have ended with a similar deficit. The challenges of the impacts of the pandemic and an increased cost of living are putting hospices across the country under significant financial pressures with Wigan Leigh Hospice being no different. The Hospice continues to strive to deliver its services.

**Wigan and Leigh Hospice**  
**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**STRATEGIC REPORT**

When deficits occur, the hospice relies on its reserves to enable it to continue its work. The level of reserves is constantly under review through the Business Committee. At present, the Hospice continues to operate within its reserves policy which requires these to be maintained at a level that represents a range of between 6 and 12 months running costs.

The Executive team in conjunction with the Board continue to monitor the financial situation closely to ensure the hospice is fully prepared for what lies ahead. The Board is committed to 'balancing the books' and avoiding large deficits so that the future of the Hospice is not put at risk. Ultimately this can only come about through increasing income and/or reducing costs.

The executive team continues to hold regular meetings with both the NHS Integrated Care System to advocate for additional support for the Hospice in terms of a fair and sustainable multi-year funding settlement supplemented by additional service-specific contracts.

Work also continues through the Greater Manchester Hospice Provider Collaborative, a strategic alliance of seven adult and two children's hospices in Greater Manchester. The alliance employs a project manager, who facilitates its ambition for improved collaboration and a common approach to negotiations with NHS Greater Manchester Integrated Care.

**Reserves and investment policy**

Under the Memorandum and Articles of Association, the charity has the power to make any investment that the Board of Trustees sees fit. However, funds are invested in line with the reserves and investment policy in order to produce reasonable income and capital appreciation over time. This is achieved by a spread of investments which includes predominantly cash-based deposits and a proportion of equity-based funds.

The Hospice investment policy is that the proportion of investment funds and equities that can be held at any one time should be no more than 25% and that the general policy should remain one of a cautious approach. The equity-based investments are held in a Discretionary Portfolio managed by Quilter Cheviot Investment Management. The performance of this portfolio is reviewed by the Business Committee of the Board via half-yearly reports produced by Quilter Cheviot. The performance of these investments is benchmarked with wider market returns.

The like-for-like investment funds, equities and gilts decreased in value by £84,631 (2021-22: increase of £56,887) this is reflective of the recent instability of the UK economy.

The trustees will endeavour to maintain reserves at a level of between 6 and 12 months running costs (excluding the costs of any service which receives 100% statutory funding). The Board considers that this policy on reserves offers some protection to the Hospice from the variability and uncertainty of other income streams, such as legacy income. In the event that reserves reduce to below the minimum as stated above, it also provides time for the ordered restructure of services without putting the organisation in jeopardy.

The freely available reserves of the Hospice decreased to £5,112,812 (2021-22: £5,853,507) as detailed in Note 24 to the Accounts. At the current level, the Board feel that they would be able to continue the current activities of the Hospice. The current approach of careful financial management will be maintained.

As part of our commitment to make allowance for the cost of planned maintenance necessary to ensure the quality of our services is maintained, the trustees have designated funds from free reserves. An analysis of the current position regarding designated funds is as follows:

Designated funds used in the current year:

Dilapidations and refurbishment fund      £0

Designated funds for future years:

Dilapidations and refurbishment fund      £296,804

**Wigan and Leigh Hospice**  
**Report of the Trustees**  
**for the Year Ended 31 March 2023**

## **STRATEGIC REPORT**

### **Future plans**

Like most hospices and healthcare providers, the past few years have placed Wigan & Leigh Hospice under significant strain. The impact of COVID and ongoing cost of living crisis, combined with continued uncertainty surrounding the place hospices will have in the new Integrated Care System, mean hospice finances are being squeezed in every area.

The trustees and Executive Team are doing all they can to mitigate against these challenges - bringing in new skills, investing in income generation and keeping channels of communication with those who commission services open. The priority is now, as it has always been, is to protecting the services provided to the people of Wigan & Leigh.

In the coming year the new executive team will be developing a new organisational strategy, as well as departmental strategies that will focus on strengthening the hospice in every area - ensuring everyone in the Wigan Borough has access to outstanding palliative care.

In the meantime, the strategic goals agreed previously will continue to provide a framework for the hospice to work to.

### **HOSPICE STRATEGIC GOALS (2019-23)**

#### **1. SERVICE DELIVERY: delivering the best possible services for our patients and those most important to them**

- 1.1 Maintain the highest achievable quality and value for money across all our existing services
- 1.2 Develop new services to meet emerging needs and local palliative and end of life care priorities
- 1.3 Review and, where necessary, redesign services to maximise outcomes and reach
- 1.4 Foster an evidence-led innovation culture

#### **2. COMMISSIONING: engaging with and responding to the changing commissioning environment**

- 2.1 Engage proactively with commissioning bodies (including CCG, Council and GM Health & Social Care Partnership)
- 2.2 Demonstrate the impact of Hospice services through robust data and outcome measures
- 2.3 Develop an understanding of unmet need and our role in meeting this need

#### **3. PARTNERSHIPS: reaching more people through working in partnership**

- 3.1 Work with partners across the statutory and voluntary sectors to improve service delivery and community engagement
- 3.2 Improve understanding of palliative and end of life care and the Hospice amongst professionals and the general public
- 3.3 Engage with stakeholder and partner forums to identify and work on shared agendas and priorities
- 3.4 Maintain a leading role in the Greater Manchester Hospice partnership

#### **4. SUSTAINABILITY: ensuring our services are sustainable in the current statutory and charitable environment**

- 4.1 Develop strategies to maximise income and encourage volunteering
- 4.2 Develop robust business cases to ensure continued statutory support
- 4.3 Ensure the key messages about hospice care are communicated effectively to all our stakeholders
- 4.4 Ensure the annual budget is aligned to the level of reserves with variances monitored and efficiency savings continually sought
- 4.5 Ensure effective procurement processes that deliver 'value for money' whilst minimising our impact on the environment

#### **5. GOVERNANCE: ensuring the hospice is compliant and is effectively managing risk.**

- 5.1 Ensure compliance with regulatory standards including the development of appropriate recording and monitoring systems

## Wigan and Leigh Hospice

### Report of the Trustees for the Year Ended 31 March 2023

#### STRATEGIC REPORT

- 5.2 Ensure robust systems are in place to enable proper governance and risk management
- 5.3 Ensure robust financial systems are in place to enable proper accountability and control

#### **6. PEOPLE & INFRASTRUCTURE: ensuring the hospice has a competent and motivated workforce working safely and effectively.**

- 6.1 Recruit, retain, develop, train and support our staff and volunteers
- 6.2 Develop and sustain an open culture where Hospice values are translated into everyday actions
- 6.3 Review and implement the maintenance and renewal plan for all buildings and equipment
- 6.4 Ensure robust systems are in place for health & safety in the Hospice and in our shops
- 6.5 Develop strategies to ensure effective communication across the Hospice and in its shops

In the short to medium term therefore, our priorities will be as follows: -

#### **Strategic Goal 1: Delivering the best possible care for our patients and those people important to them**

- 1. Review the Quality Improvement Advisory Group
- 2. Develop use of patient outcome data to inform service planning
- 3. Embed EPaCCs into all clinical teams
- 4. Lead on borough-wide palliative & end of life care training
- 5. Seek funding to expand the WHISPAR service from 6 to 7 days a week
- 6. Continue to identify and remedy any risks to delivering safe, responsive care
- 7. Continue leading the creation of a borough-wide bereavement strategy

#### **Strategic Goal 2: Engaging with and responding to the changing commissioning environment**

- 1. Continue to develop the WHISPAR service to maximise impact on service users
- 2. Continue the development of Key Performance Indicator dashboards for internal use and benchmarking with the Greater Manchester Hospice Provider Collaborative

#### **Strategic Goal 3: Reaching more people through working in Partnership**

- 1. Develop palliative and end of life care learning satellite hubs across the borough
- 2. Engagement in public awareness campaigns, such as Dying Matters, Awards and social media

#### **Strategic Goal 4: Ensuring our services are sustainable in the current statutory and charitable environment**

- 1. Develop improved managerial accountability for departmental budgets
- 2. Maximise potential of existing income streams
- 3. Explore the potential for new income streams

#### **Strategic Goal 5: Ensuring the Hospice is compliant and is managing risk**

- 1. Continue to support staff reporting and learning from incidents
- 2. Full implementation of the revised governance framework

#### **Strategic Goal 6: Ensuring the Hospice has a competent and motivated workforce working in a safe and effective environment**

- 1. Develop and implement a workforce strategy, focussing on how we attract, retain and motivate our workforce.
- 2. Continue to improve wellbeing support for the team

## Wigan and Leigh Hospice

### Report of the Trustees for the Year Ended 31 March 2023

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The organisation is a charitable company, incorporated in England and Wales on 10 November 1982, limited by guarantee under clause 6 of its Memorandum of Association. The company has no share capital, being a company limited by guarantee. Liability is limited to £5 for each member in the event of its being wound up. The number of members registered at 31 March 2023 is 57. The charitable company is governed by its Memorandum and Articles of Association. The company was registered as a charity by the Charity Commissioners for all purposes on 8 January 1983 (certificate number 513400).

##### Recruitment and appointment of Trustees

The Board of Trustees is made up of between seven and fifteen members. They are elected from members of the Hospice Association at its Annual General Meeting. One third of the trustees retire on a rolling basis after three years in office. These members are then eligible for re-election to the Board at the next Annual General Meeting. The Chairman is elected annually by the trustees at their first meeting following the Annual General Meeting. Recruiting and retaining the right trustees is an important aspect of governing the Hospice. It is important that the Board of Trustees has a balance of people with a range of skills and backgrounds who are able to contribute to the governance process.

##### Organisational structure

The Board of Trustees meets at least four times a year to direct and manage the governance of the Hospice. In addition supplementary 'away days' are held to discuss the broader aspects of Hospice strategy. The trustees have ultimate responsibility for setting the direction of the Hospice and their role is to ensure that the Hospice is financially viable, well run and that it meets the needs for which it was set up. This work includes agreeing the Hospice strategy, service developments and finances. Day to day management is delegated by the Board to the members of the executive team. The hospice has a strong governance structure underpinning this work and holding the executive team to account.

The Board of Trustees considers current initiatives, service developments and strategic issues at its scheduled quarterly Board meetings. Comprehensive written reports are provided by the executive team which are discussed and considered at the meetings.

The executive team consists of the Chief Executive, Clinical Director, Medical, Director, Director of People and Operations and Director of Business Development.

##### Induction and training of new trustees

New trustees receive a comprehensive induction to acquaint themselves with the Hospice, its aims and objectives and its organisational structure. Hospice UK produce a guide for new trustees and the Charity Commission produce a number of excellent documents for new and existing trustees including 'The essential trustee' guide which explains what is expected of trustees in respect of charity law and how effective governance is best achieved. New trustees are encouraged to meet members of staff within the organisation to gain a wider understanding of the work of the Hospice. The Chief Executive ensures that all trustees are kept up to date with the wider issues around hospice and end of life care through the circulation of key documents. All trustees are encouraged to sign up to the weekly online Leader's Briefing from Hospice UK and to attend relevant training courses as and when these are felt appropriate.

##### Key management remuneration

Executive team remuneration is agreed by the Business Committee and wider Board in consultation with the Chief Executive and by reference to the annual Hospice Rewards survey facilitated by Hospice UK together with data on salary levels for vacant posts advertised through the hospice network. The salaries currently being paid are commensurate with these roles in similarly sized hospices.

## Wigan and Leigh Hospice

### Report of the Trustees for the Year Ended 31 March 2023

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### **Public benefit**

The trustees have considered the Charity Commission's guidance on public benefit and, in particular, the guidance on the relief of those in need by reason of ill-health. The trustees believe this charity provides a public benefit as its principal activity is to provide palliative and end of life care services which seek to enhance the quality of life of individuals living with a life limiting condition through the provision of in-patient, community and day therapy care and through education, training and support within the Hospice and to the wider health and social care economy.

##### **Fundraising standards and GDPR**

The Hospice maintains high ethical standards with regard to its fundraising activities and follows the guidance of the Fundraising Regulator and Gambling Commission. There is a robust complaints procedure in place which is published on the Hospice website and displayed in public areas throughout the Hospice. Any complaints received are thoroughly investigated following an established procedure which would result in lessons learned being implemented where appropriate and action taken following the Hospice disciplinary action should this prove necessary.

The Hospice conducts regular reviews of its fundraising activities and has robust systems of line-management and accountability. The Board can confirm that the Hospice is fully compliant with the regulations contained within the General Data Protection Regulation. A thorough review of all our activities has been conducted and enhanced systems introduced via our fundraising database to ensure that we protect any potential supporters from unreasonable intrusion or undue pressure. We have robust procedure in place to ensure that supporters who no longer wish to receive fundraising information from us can opt out of some or all paper and electronic communication.

##### **Risk management**

The Hospice has a range of policies and procedures related to risk management. These are reviewed and updated as required. The Board Assurance Framework is updated and reviewed by the Executive Team and Board on a quarterly basis. Each Advisory Group and Committee provides a summary of the key risks and associated actions to the board.

All staff and appropriate volunteers are required to complete annual mandatory training covering health and safety issues such as fire safety, moving and handling, basic food hygiene, equality & diversity and infection control. Additional mandatory training is provided specific to roles. Compliance with mandatory training is monitored closely. Regular health and safety, cleaning and infection control audits are carried out. The Care Quality Commission monitors the hospice and the Food Standards Agency carry out regular inspections of the Hospice. The CQC carried out its last inspection in 2016 at which the Hospice received an 'Outstanding' rating. The CQC continue to monitor the hospice using a mix of onsite and off-site tools and data, including regular meetings with the hospice. They concluded that an inspection of the hospice is not required.

**Wigan and Leigh Hospice**  
**Report of the Trustees**  
**for the Year Ended 31 March 2023**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES**

The trustees (who are also the directors of Wigan and Leigh Hospice for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable 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.

**AUDITORS**

The auditors, Egan Roberts Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on **11.10.23** and signed on the board's behalf by:



.....  
P F Carroll - Trustee

**Report of the Independent Auditors to the Members of  
Wigan and Leigh Hospice**

**Opinion**

We have audited the financial statements of Wigan and Leigh Hospice (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, 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 (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its 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 Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements 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 the 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 charitable company'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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

**Opinions on other matters prescribed by the Companies Act 2006**

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

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

**Report of the Independent Auditors to the Members of  
Wigan and Leigh Hospice**

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements 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 charitable company for the purposes of company law) are responsible for the preparation of the financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

**Report of the Independent Auditors to the Members of  
Wigan and Leigh Hospice**

**Our 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 a Report of the Independent Auditors 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.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management and those charged with governance, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
  - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
  - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Report of the Independent Auditors.

**Report of the Independent Auditors to the Members of  
Wigan and Leigh Hospice**

**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.



Mr Keith Roberts FCA (Senior Statutory Auditor)  
for and on behalf of Xeinadin Audit Limited  
Kay Johnson Gee  
100 Barbirolli Square  
Manchester  
M2 3BD

Date: 17.10.2023

Wigan and Leigh Hospice

Statement of Financial Activities  
for the Year Ended 31 March 2023

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	2	678,261	8,700	686,961	823,362
<b>Charitable activities</b>	5				
Grants and Contracts for the provision of care		2,318,676	244,910	2,563,586	3,251,505
Other trading activities	3	1,964,663	-	1,964,663	1,980,133
Investment income	4	50,626	-	50,626	36,430
<b>Total</b>		<u>5,012,226</u>	<u>253,610</u>	<u>5,265,836</u>	<u>6,091,430</u>
<b>EXPENDITURE ON</b>					
Raising funds	6	1,001,289	-	1,001,289	885,054
<b>Charitable activities</b>	7				
Grants and Contracts for the provision of care		4,767,115	183,016	4,950,131	4,563,000
<b>Total</b>		<u>5,768,404</u>	<u>183,016</u>	<u>5,951,420</u>	<u>5,448,054</u>
Net gains/(losses) on investments		(92,869)	-	(92,869)	52,324
<b>NET INCOME/(EXPENDITURE)</b>		(849,047)	70,594	(778,453)	695,700
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		9,445,361	1,466,926	10,912,287	10,216,587
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>8,596,314</u>	<u>1,537,520</u>	<u>10,133,834</u>	<u>10,912,287</u>

The notes form part of these financial statements

Wigan and Leigh Hospice

Balance Sheet  
31 March 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	15	3,186,698	1,385,471	4,572,169	4,723,896
Investments	16	<u>1,266,059</u>	<u>-</u>	<u>1,266,059</u>	<u>1,350,690</u>
		4,452,757	1,385,471	5,838,228	6,074,586
<b>CURRENT ASSETS</b>					
Stocks	17	1,110	-	1,110	4,235
Debtors	18	184,505	-	184,505	1,479,276
Investments	19	757,749	-	757,749	1,052,423
Cash at bank		<u>3,543,781</u>	<u>162,673</u>	<u>3,706,454</u>	<u>2,587,415</u>
		4,487,145	162,673	4,649,818	5,123,349
<b>CREDITORS</b>					
Amounts falling due within one year	20	(343,588)	(10,624)	(354,212)	(285,648)
		<u>4,143,557</u>	<u>152,049</u>	<u>4,295,606</u>	<u>4,837,701</u>
<b>NET CURRENT ASSETS</b>					
		<u>4,143,557</u>	<u>152,049</u>	<u>4,295,606</u>	<u>4,837,701</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		<u>8,596,314</u>	<u>1,537,520</u>	<u>10,133,834</u>	<u>10,912,287</u>
<b>NET ASSETS</b>					
		<u>8,596,314</u>	<u>1,537,520</u>	<u>10,133,834</u>	<u>10,912,287</u>
<b>FUNDS</b>					
Unrestricted funds	21			8,596,314	9,445,361
Restricted funds				<u>1,537,520</u>	<u>1,466,926</u>
<b>TOTAL FUNDS</b>				<u>10,133,834</u>	<u>10,912,287</u>

The financial statements were approved by the Board of Trustees and authorised for issue on  
and were signed on its behalf by:

11.10.23



P F Carroll - Trustee

The notes form part of these financial statements

Wigan and Leigh Hospice

Cash Flow Statement  
for the Year Ended 31 March 2023

	Notes	2023 £	2022 £
<b>Cash flows from operating activities</b>			
Cash generated from operations	1	<u>896,771</u>	<u>166,167</u>
Net cash provided by operating activities		<u>896,771</u>	<u>166,167</u>
<b>Cash flows from investing activities</b>			
Purchase of tangible fixed assets		(102,794)	(57,073)
Purchase of fixed asset investments		(501,612)	(296,608)
Sale of tangible fixed assets		-	1,200
Sale of fixed asset investments		493,374	266,020
Movement in fixed term deposit accounts		294,674	272,597
Interest received		14,778	3,468
Dividends received		<u>23,848</u>	<u>20,962</u>
Net cash provided by investing activities		<u>222,268</u>	<u>210,566</u>
<b>Change in cash and cash equivalents in the reporting period</b>			
Cash and cash equivalents at the beginning of the reporting period		<u>2,587,415</u>	<u>2,210,682</u>
Cash and cash equivalents at the end of the reporting period		<u>3,706,454</u>	<u>2,587,415</u>

The notes form part of these financial statements

Wigan and Leigh Hospice

Notes to the Cash Flow Statement  
for the Year Ended 31 March 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(778,453)	695,700
<b>Adjustments for:</b>		
Depreciation charges	254,521	265,367
Losses/(gain) on investments	92,869	(52,324)
Loss on disposal of fixed assets	-	4,142
Interest received	(14,778)	(3,468)
Dividends received	(23,848)	(20,962)
Decrease in stocks	3,125	983
Decrease/(increase) in debtors	1,294,771	(774,165)
Increase in creditors	<u>68,564</u>	<u>50,894</u>
<b>Net cash provided by operations</b>	<u><u>896,771</u></u>	<u><u>166,167</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
<b>Net cash</b>			
Cash at bank	<u>2,587,415</u>	<u>1,119,039</u>	<u>3,706,454</u>
	<u>2,587,415</u>	<u>1,119,039</u>	<u>3,706,454</u>
<b>Liquid resources</b>			
Deposits included in cash	-	-	-
Current asset investments	<u>1,052,423</u>	<u>(294,674)</u>	<u>757,749</u>
	<u>1,052,423</u>	<u>(294,674)</u>	<u>757,749</u>
<b>Total</b>	<u><u>3,639,838</u></u>	<u><u>824,365</u></u>	<u><u>4,464,203</u></u>

The notes form part of these financial statements

Notes to the Financial Statements  
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are presented in sterling which is the functional currency of the charity and rounded to the nearest £.

**Income**

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Donated facilities and donated professional services are recognised in income at their fair value when their economic benefit is probable, it can be measured reliably and the charity has control over the item. Fair value is determined on the basis of the value of the gift to the charity. For example the amount the charity would be willing to pay in the open market for such facilities and services. A corresponding amount is recognised in expenditure.

No amount is included in the financial statements for volunteer time in line with the SORP (FRS 102). Further detail is given in the Trustees' Annual Report.

Where practicable, gifts in kind donated for distribution to the beneficiaries of the charity are included in stock and donations in the financial statements upon receipt. If it is impracticable to assess the fair value at receipt or if the costs to undertake such a valuation outweigh any benefits, then the fair value is recognised as a component of donations when it is distributed and an equivalent amount recognised as charitable expenditure.

Gifts in kind donated for resale are included at fair value, being the expected proceeds from sale less the expected costs of sale. Where estimating the fair value is practicable upon receipt it is recognised in stock and 'Income from other trading activities'. Upon sale, the value of the stock is charged against 'Income from other trading activities' and the proceeds are recognised as 'Income from other trading activities'. Where it is impracticable to fair value the items due to the volume of low value items they are not recognised in the financial statements until they are sold. This income is recognised within 'Income from other trading activities'.

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

## Wigan and Leigh Hospice

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 1. ACCOUNTING POLICIES - continued

##### Income

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the charity. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

##### Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### Tangible fixed assets

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold Property	-2% on cost
Short leasehold property	-2% on cost
Fixtures, fittings and equipment	-12.5% on cost
Groundworks	-12.5% on cost
Computer hardware and software	-25% on cost
Motor vehicles	-25% on reducing balance

##### Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Cost is calculated using the first-in, first-out formula.

##### Taxation

As a registered charity the company is not liable to corporation tax on its income.

##### Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

**Fund accounting**

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Designated funds are unrestricted funds earmarked by the Board of Trustees for particular purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Unless stated otherwise in the notes to the financial statements, income and expenditure is unrestricted.

**Investments**

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains / (losses) on investments' in the SoFA if the shares are publicly traded or their fair value can otherwise be measured reliably.

Investments in subsidiaries are measured at cost less impairment.

Current asset investments are short term highly liquid investments and are held at fair value. These include cash on deposit and cash equivalents with a maturity of less than one year.

**Hire purchase and leasing commitments**

Rentals applicable to leases where substantially all of the benefits and risks of ownership remain with the lessor are charged against profits on a straight line basis over the period of the lease.

**Debtors and creditors receivable/ payable within one year**

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**Employee benefits**

When employees have rendered service to the charity, short-term employee benefits to which the employees are entitled are recognised at the undiscounted amount expected to be paid in exchange for that service.

The charity operates defined contribution and stakeholder pension plans for the benefit of its employees. Contributions are expensed as they become payable.

**Judgements and key sources of estimation uncertainty**

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

**Financial Instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments.

Wigan and Leigh Hospice

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

1. ACCOUNTING POLICIES - continued

**Going concern**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserves for the charity to continue as a going concern.

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	361,201	541,489
Legacies	325,740	281,678
Member's subscriptions	<u>20</u>	<u>195</u>
	<u>686,961</u>	<u>823,362</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Fundraising events	477,525	405,206
Charity shops	880,314	750,641
Lottery income	606,208	548,190
Proceeds of business interruption insurance	-	276,096
Room hire	<u>616</u>	<u>-</u>
	<u>1,964,663</u>	<u>1,980,133</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Rents received	12,000	12,000
Dividends	23,848	20,962
Deposit account interest	<u>14,778</u>	<u>3,468</u>
	<u>50,626</u>	<u>36,430</u>

**Wigan and Leigh Hospice**

**Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023**

**5. INCOME FROM CHARITABLE ACTIVITIES**

		2023	2022
	Activity	£	£
Wigan Borough Clinical Commissioning Group	Grants and Contracts for the provision of care	2,318,676	1,868,350
Covid Grant Income	Grants and Contracts for the provision of care	-	1,217,913
Education Fees income	Grants and Contracts for the provision of care	-	1,140
NHS Health Education England MPET funding-restricted income	Grants and Contracts for the provision of care	3,584	-
Hospice in your Care Home	Grants and Contracts for the provision of care	112,996	164,102
WWL	Grants and Contracts for the provision of care	128,330	-
		<u>2,563,586</u>	<u>3,251,505</u>

Income from charitable activities was £2,563,586 (2022: £3,251,505) of which £244,910 (2022: £1,338,976) was attributable to restricted funds and £2,318,676 (2022: £1,912,529) was attributable to unrestricted funds.

**6. RAISING FUNDS**

**Raising donations and legacies**

	2023	2022
	£	£
Fund raising costs	276,715	171,611
Shop operating costs	431,661	491,277
Lottery operation costs	<u>256,243</u>	<u>205,769</u>
	<u>964,619</u>	<u>868,657</u>

Included within fund raising costs are wages costs of £142,545 (2022 - £104,477).  
Included within shop operating costs are wages costs of £141,388 (2022 - £142,336).  
Included within lottery operation costs are wages costs of £21,338 (2022 - £19,526).

**Other trading activities**

	2023	2022
	£	£
Bad debts	<u>21,061</u>	<u>-</u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

6. RAISING FUNDS - continued

Investment management costs

	2023	2022
	£	£
Portfolio management	<u>15,609</u>	<u>16,397</u>
Aggregate amounts	<u>1,001,289</u>	<u>885,054</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £
Grants and Contracts for the provision of care	<u>4,950,131</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023	2022
	£	£
Staff costs	3,736,617	3,527,351
Travel costs	38,574	29,222
Insurance	52,004	44,333
Rates, light and heat	56,333	76,921
Telephone	17,395	25,315
Postage, stationery & printing	47,158	34,299
Laundry	15,599	5,232
Sundry expenses	2,849	9,669
Medical supplies	78,554	52,824
Catering	44,689	34,648
Cleaning	153,219	141,732
Repairs and renewals	124,114	96,221
Recruitment costs	27,368	6,549
Bank charges	12,814	7,654
Education and training	29,884	17,768
Drugs costs	114,942	87,908
Computer consumables & website	118,216	67,403
Subscriptions and journals	3,619	10,482
Legal fees	31,606	24,293
Auditor's remuneration	13,280	13,000
Development costs	6,440	17,136
Depreciation	224,857	228,898
Loss on sale of assets	-	4,142
	<u>4,950,131</u>	<u>4,563,000</u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

9. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation - owned assets	254,521	265,367
Deficit on disposal of fixed assets	<u>-</u>	<u>4,142</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

11. STAFF COSTS

	31.03.23	31.03.22
	£	£
Wages and salaries	3,435,558	3,225,657
Social security costs	300,588	265,135
Other pension costs	<u>305,742</u>	<u>302,898</u>
	<u>4,041,888</u>	<u>3,793,690</u>

The average monthly head count was 109 staff (2022: 96 staff) and the average number of whole time equivalent employees during the period was as follows:

	31.03.23	31.03.22
Clinical services	73	68
Support services	8	6
Income generation	10	8
Administration	<u>18</u>	<u>14</u>
	<u>109</u>	<u>96</u>

The number of employees who received total employee benefits of more than £60,000 per annum is as follows:

	31.03.23	31.03.22
£60,001-£70,000	2	2

Wigan and Leigh Hospice

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

11. STAFF COSTS - continued

£70,000-£80,000 1 1

The key management personnel of the charity during the year comprised the trustees, the Chief Executive Officer and the Clinical Director. The employee benefits of key management personnel of the charity was £172,525 (2022: £165,302).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	662,108	161,254	823,362
<b>Charitable activities</b>			
Grants and Contracts for the provision of care	1,912,529	1,338,976	3,251,505
Other trading activities	1,980,133	-	1,980,133
Investment income	36,430	-	36,430
<b>Total</b>	<u>4,591,200</u>	<u>1,500,230</u>	<u>6,091,430</u>
<b>EXPENDITURE ON</b>			
Raising funds	885,054	-	885,054
<b>Charitable activities</b>			
Grants and Contracts for the provision of care	<u>3,035,843</u>	<u>1,527,157</u>	<u>4,563,000</u>
<b>Total</b>	<u>3,920,897</u>	<u>1,527,157</u>	<u>5,448,054</u>
Net gains on investments	<u>52,324</u>	-	<u>52,324</u>
<b>NET INCOME/(EXPENDITURE)</b>	722,627	(26,927)	695,700
<b>Transfers between funds</b>	<u>121,597</u>	<u>(121,597)</u>	-
<b>Net movement in funds</b>	844,224	(148,524)	695,700
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	<u>8,601,137</u>	<u>1,615,450</u>	<u>10,216,587</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>9,445,361</u></u>	<u><u>1,466,926</u></u>	<u><u>10,912,287</u></u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

13. SUPPORT COSTS

Support costs incurred in the year in relation to charitable activities were as follows:

	31.3.23	31.3.22
	£	£
Staff costs	352,295	309,729
Postage, stationery and printing	14,148	10,290
Telephone	5,219	7,595
Rates, light and heat	7,146	9,757
Recruitment	8,212	1,965
Cleaning	23,304	21,557
Insurance	7,801	6,650
Sundries	208	706
Repairs and maintenance	18,574	14,400
Professional fees	31,606	48,644
Audit fees	13,280	13,000
	<u>481,793</u>	<u>444,293</u>

14. GOVERNANCE COSTS

	31.3.23	31.3.22
	£	£
Professional fees	1,700	1,933
Audit fees	13,280	13,000
	<u>14,980</u>	<u>14,933</u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

15. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
<b>COST</b>					
At 1 April 2022	678,261	5,477,990	2,183,439	68,024	8,407,714
Additions	-	36,799	65,995	-	102,794
At 31 March 2023	<u>678,261</u>	<u>5,514,789</u>	<u>2,249,434</u>	<u>68,024</u>	<u>8,510,508</u>
<b>DEPRECIATION</b>					
At 1 April 2022	97,692	1,705,348	1,819,332	61,446	3,683,818
Charge for year	13,565	113,075	126,237	1,644	254,521
At 31 March 2023	<u>111,257</u>	<u>1,818,423</u>	<u>1,945,569</u>	<u>63,090</u>	<u>3,938,339</u>
<b>NET BOOK VALUE</b>					
At 31 March 2023	<u>567,004</u>	<u>3,696,366</u>	<u>303,865</u>	<u>4,934</u>	<u>4,572,169</u>
At 31 March 2022	<u>580,569</u>	<u>3,772,642</u>	<u>364,107</u>	<u>6,578</u>	<u>4,723,896</u>

16. FIXED ASSET INVESTMENTS

	Listed investments £
<b>MARKET VALUE</b>	
At 1 April 2022	1,350,690
Additions	501,612
Disposals	(558,902)
Revaluations	<u>(27,341)</u>
At 31 March 2023	<u>1,266,059</u>
<b>NET BOOK VALUE</b>	
At 31 March 2023	<u>1,266,059</u>
At 31 March 2022	<u>1,350,690</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2023 is represented by:

Valuation in 2023	Listed investments £ <u>1,266,059</u>
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Wigan and Leigh Hospice

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

17.	STOCKS	2023	2022
		£	£
	Stocks	<u>1,110</u>	<u>4,235</u>
18.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
		£	£
	Trade debtors	47,346	194,768
	Other debtors	11,296	11,439
	Prepayments and accrued income	<u>125,863</u>	<u>1,273,069</u>
		<u>184,505</u>	<u>1,479,276</u>
19.	CURRENT ASSET INVESTMENTS	2023	2022
		£	£
	Fixed Term Deposits	<u>757,749</u>	<u>1,052,423</u>
20.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2023	2022
		£	£
	Trade creditors	145,440	68,970
	Accrued expenses	95,838	104,960
	Other creditors	48,897	48,319
	Deferred income	<u>64,037</u>	<u>63,399</u>
		<u>354,212</u>	<u>285,648</u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

21. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
<b>Unrestricted funds</b>			
General fund	9,445,361	(849,047)	8,596,314
<b>Restricted funds</b>			
DoH Capital Grant Funding	39,338	(1,694)	37,644
NHS Health Education MPET funding	255	(255)	-
Building Fund- annexe	245,376	(7,043)	238,333
Building Fund-inpatient unit	131,975	(3,831)	128,144
Creative Arts Therapy Centre fund	14,338	(400)	13,938
NHS England Capital Grant- Woodview Centre	415,650	(10,200)	405,450
NHS England Capital Grant- Inpatient Unit	537,000	(12,000)	525,000
Macmillan 7 Day Service Project	20,975	-	20,975
Amberswood Garden Project	1,819	(454)	1,365
Hospital Saturday Fund	1,250	(250)	1,000
Westfield Health	8,917	(1,224)	7,693
Edward Gosling Foundation	2,984	(597)	2,387
Wolfson Foundation	10,311	(2,063)	8,248
W G Edwards Charitable Foundation	2,231	-	2,231
Morrisons Foundation	11,511	(1,919)	9,592
D'Oyly Carte Charitable Trust	2,138	-	2,138
Bents & Bongs	1,860	(310)	1,550
National Lottery	6,481	-	6,481
Duchy of Lancaster	1,750	(250)	1,500
Screwfix Foundation	2,492	(415)	2,077
Skipton	1,400	(200)	1,200
Hedley Foundation	2,625	(375)	2,250
Manchester Guardian Society	3,200	-	3,200
Skelton Charity	1,050	(150)	900
WHISPAR Single Point of Access	-	107,024	107,024
EG Trust	-	7,200	7,200
	<u>1,466,926</u>	<u>70,594</u>	<u>1,537,520</u>
<b>TOTAL FUNDS</b>	<u><u>10,912,287</u></u>	<u><u>(778,453)</u></u>	<u><u>10,133,834</u></u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

21. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	5,012,226	(5,768,404)	(92,869)	(849,047)
<b>Restricted funds</b>				
DoH Capital Grant Funding	-	(1,694)	-	(1,694)
NHS Health Education MPET funding	3,584	(3,839)	-	(255)
Building Fund- annexe	-	(7,043)	-	(7,043)
Building Fund-inpatient unit	-	(3,831)	-	(3,831)
Creative Arts Therapy Centre fund	-	(400)	-	(400)
NHS England Capital Grant- Woodview Centre	-	(10,200)	-	(10,200)
NHS England Capital Grant- Inpatient Unit	-	(12,000)	-	(12,000)
Amberswood Garden Project	-	(454)	-	(454)
Hospital Saturday Fund	-	(250)	-	(250)
Westfield Health	-	(1,224)	-	(1,224)
Edward Gosling Foundation	-	(597)	-	(597)
Wolfson Foundation	-	(2,063)	-	(2,063)
Morrisons Foundation	-	(1,919)	-	(1,919)
Bents & Bongs	-	(310)	-	(310)
Duchy of Lancaster	-	(250)	-	(250)
Screwfix Foundation	-	(415)	-	(415)
WWL Funding	128,330	(128,330)	-	-
Skipton	-	(200)	-	(200)
Hedley Foundation	-	(375)	-	(375)
Skelton Charity	-	(150)	-	(150)
WHISPAR Single Point of Access				
	112,996	(5,972)	-	107,024
Hospice UK	1,500	(1,500)	-	-
EG Trust	7,200	-	-	7,200
	<u>253,610</u>	<u>(183,016)</u>	<u>-</u>	<u>70,594</u>
<b>TOTAL FUNDS</b>	<u>5,265,836</u>	<u>(5,951,420)</u>	<u>(92,869)</u>	<u>(778,453)</u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
<b>Unrestricted funds</b>				
General fund	8,601,137	722,627	121,597	9,445,361
<b>Restricted funds</b>				
DoH Capital Grant Funding	41,170	(1,832)	-	39,338
Hospice in your Care Home	121,321	276	(121,597)	-
NHS Health Education MPET funding	255	-	-	255
Building Fund- annexe	252,419	(7,043)	-	245,376
Building Fund-inpatient unit	135,806	(3,831)	-	131,975
Creative Arts Therapy Centre fund	14,738	(400)	-	14,338
NHS England Capital Grant- Woodview Centre	425,850	(10,200)	-	415,650
NHS England Capital Grant- Inpatient Unit	549,000	(12,000)	-	537,000
Macmillan 7 Day Service Project	20,975	-	-	20,975
Amberswood Garden Project	2,273	(454)	-	1,819
Hospital Saturday Fund	1,500	(250)	-	1,250
Westfield Health	7,341	1,576	-	8,917
Edward Gosling Foundation	3,581	(597)	-	2,984
Wolfson Foundation	12,374	(2,063)	-	10,311
W G Edwards Charitable Foundation	2,231	-	-	2,231
Morrisons Foundation	13,430	(1,919)	-	11,511
D'Oyly Carte Charitable Trust	2,138	-	-	2,138
Bents & Bongs	2,170	(310)	-	1,860
National Lottery	3,971	2,510	-	6,481
Duchy of Lancaster	-	1,750	-	1,750
Screwfix Foundation	2,907	(415)	-	2,492
Skipton	-	1,400	-	1,400
Hedley Foundation	-	2,625	-	2,625
Manchester Guardian Society	-	3,200	-	3,200
Skelton Charity	-	1,050	-	1,050
	<u>1,615,450</u>	<u>(26,927)</u>	<u>(121,597)</u>	<u>1,466,926</u>
<b>TOTAL FUNDS</b>	<u>10,216,587</u>	<u>695,700</u>	<u>-</u>	<u>10,912,287</u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

21. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	4,591,200	(3,920,897)	52,324	722,627
<b>Restricted funds</b>				
DoH Capital Grant Funding	-	(1,832)	-	(1,832)
Hospice in your Care Home	165,243	(164,967)	-	276
Building Fund- annexe	-	(7,043)	-	(7,043)
Building Fund-inpatient unit	-	(3,831)	-	(3,831)
Creative Arts Therapy Centre fund	-	(400)	-	(400)
NHS England Capital Grant- Woodview Centre	-	(10,200)	-	(10,200)
NHS England Capital Grant- Inpatient Unit	-	(12,000)	-	(12,000)
Amberswood Garden Project	-	(454)	-	(454)
Hospital Saturday Fund	1,695	(1,945)	-	(250)
Westfield Health	2,800	(1,224)	-	1,576
Edward Gosling Foundation	-	(597)	-	(597)
Wolfson Foundation	-	(2,063)	-	(2,063)
Morrison's Foundation	-	(1,919)	-	(1,919)
Bents & Bongs	-	(310)	-	(310)
National Lottery	6,482	(3,972)	-	2,510
Duchy of Lancaster	2,000	(250)	-	1,750
NHS England	1,155,748	(1,155,748)	-	-
Screwfix Foundation	-	(415)	-	(415)
IPC Fund	17,986	(17,986)	-	-
WWL Funding	104,742	(104,742)	-	-
Skipton	1,600	(200)	-	1,400
Hedley Foundation	3,000	(375)	-	2,625
Manchester Guardian Society	3,200	-	-	3,200
Single Point of Access	30,096	(30,096)	-	-
Skelton Charity	1,200	(150)	-	1,050
NHS E-Prescribing Project	4,438	(4,438)	-	-
	<u>1,500,230</u>	<u>(1,527,157)</u>	<u>-</u>	<u>(26,927)</u>
<b>TOTAL FUNDS</b>	<u>6,091,430</u>	<u>(5,448,054)</u>	<u>52,324</u>	<u>695,700</u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
<b>Unrestricted funds</b>				
General fund	8,601,137	(126,420)	121,597	8,596,314
<b>Restricted funds</b>				
DoH Capital Grant Funding	41,170	(3,526)	-	37,644
Hospice in your Care Home	121,321	276	(121,597)	-
NHS Health Education MPET funding	255	(255)	-	-
Building Fund- annexe	252,419	(14,086)	-	238,333
Building Fund-inpatient unit	135,806	(7,662)	-	128,144
Creative Arts Therapy Centre fund	14,738	(800)	-	13,938
NHS England Capital Grant- Woodview Centre	425,850	(20,400)	-	405,450
NHS England Capital Grant- Inpatient Unit	549,000	(24,000)	-	525,000
Macmillan 7 Day Service Project	20,975	-	-	20,975
Amberswood Garden Project	2,273	(908)	-	1,365
Hospital Saturday Fund	1,500	(500)	-	1,000
Westfield Health	7,341	352	-	7,693
Edward Gosling Foundation	3,581	(1,194)	-	2,387
Wolfson Foundation	12,374	(4,126)	-	8,248
W G Edwards Charitable Foundation	2,231	-	-	2,231
Morrisons Foundation	13,430	(3,838)	-	9,592
D'Oyly Carte Charitable Trust	2,138	-	-	2,138
Bents & Bongs	2,170	(620)	-	1,550
National Lottery	3,971	2,510	-	6,481
Duchy of Lancaster	-	1,500	-	1,500
Screwfix Foundation	2,907	(830)	-	2,077
Skipton	-	1,200	-	1,200
Hedley Foundation	-	2,250	-	2,250
Manchester Guardian Society	-	3,200	-	3,200
Skelton Charity	-	900	-	900
WHISPAR Single Point of Access	-	107,024	-	107,024
EG Trust	-	7,200	-	7,200
	<u>1,615,450</u>	<u>43,667</u>	<u>(121,597)</u>	<u>1,537,520</u>
<b>TOTAL FUNDS</b>	<u>10,216,587</u>	<u>(82,753)</u>	<u>-</u>	<u>10,133,834</u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

21. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	9,603,426	(9,689,301)	(40,545)	(126,420)
<b>Restricted funds</b>				
DoH Capital Grant Funding	-	(3,526)	-	(3,526)
Hospice in your Care Home	165,243	(164,967)	-	276
NHS Health Education MPET funding	3,584	(3,839)	-	(255)
Building Fund- annexe	-	(14,086)	-	(14,086)
Building Fund-inpatient unit	-	(7,662)	-	(7,662)
Creative Arts Therapy Centre fund	-	(800)	-	(800)
NHS England Capital Grant- Woodview Centre	-	(20,400)	-	(20,400)
NHS England Capital Grant- Inpatient Unit	-	(24,000)	-	(24,000)
Amberswood Garden Project	-	(908)	-	(908)
Hospital Saturday Fund	1,695	(2,195)	-	(500)
Westfield Health	2,800	(2,448)	-	352
Edward Gosling Foundation	-	(1,194)	-	(1,194)
Wolfson Foundation	-	(4,126)	-	(4,126)
Morrisons Foundation	-	(3,838)	-	(3,838)
Bents & Bongs	-	(620)	-	(620)
National Lottery	6,482	(3,972)	-	2,510
Duchy of Lancaster	2,000	(500)	-	1,500
NHS England	1,155,748	(1,155,748)	-	-
Screwfix Foundation	-	(830)	-	(830)
IPC Fund	17,986	(17,986)	-	-
WWL Funding	157,950	(157,950)	-	-
Skipton	1,600	(400)	-	1,200
Hedley Foundation	3,000	(750)	-	2,250
Manchester Guardian Society	3,200	-	-	3,200
Single Point of Access	30,096	(30,096)	-	-
Skelton Charity	1,200	(300)	-	900
NHS E-Prescribing Project	4,438	(4,438)	-	-
WHISPAR Single Point of Access				
	112,996	(5,972)	-	107,024
Hospice UK	1,500	(1,500)	-	-
EG Trust	7,200	-	-	7,200
	<u>1,678,718</u>	<u>(1,635,051)</u>	<u>-</u>	<u>43,667</u>
<b>TOTAL FUNDS</b>	<u>11,282,144</u>	<u>(11,324,352)</u>	<u>(40,545)</u>	<u>(82,753)</u>

Unrestricted funds hold incoming resources for the general purpose of the charity, to be spent within its objects; the balance at the period end £8,596,314 (2022 - £9,455,361) represents the net assets of the fund.

## Wigan and Leigh Hospice

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 21. MOVEMENT IN FUNDS - continued

Restricted funds hold grants and other income given for specific purposes. The balance at the year end represents the net assets of the fund.

Department of Health Capital Grant Funding - This is a contribution from the Department of Health under its programme to enhance the hospice environment for patients and carers.

Hospice in your Care Home - This is a contribution from the Wigan & District Cancer Research Committee and Wigan Council to fund a pilot project offering ongoing practical advice and support in eight nursing homes across the Borough.

NHS Health Education England MPET funding - These are contributions from NHS Health Education England (MPET monies) to fund training for staff in Care Homes and GP practices.

Building Fund annexe - This is a contribution from Ashton, Leigh and Wigan PCT and The Big Lottery Fund to assist with the build of the new annexe.

Building Fund inpatient unit and Creative Arts Therapy Centre Fund are contributions from the Department of Health for capital improvements under the Dignity in Care for Older People programme.

NHS England Capital Grant Woodview Centre capital costs - This is a contribution from NHS England to enhance the hospice environment for patients and carers.

NHS England Capital Grant Inpatient Unit - This is a contribution from NHS England towards the capital costs for the inpatient refurbishment project.

Macmillan 7 Day Service fund - This is funding from Macmillan Cancer Care for a two year project involving Wrightington Wigan & Leigh NHS Trust and the Hospice to trial enhanced access to specialist medical and nursing support at weekends and Bank Holidays in the community and acute settings.

Amberswood Garden Project fund - This is funding from the National Lottery 'Awards for All' programme for the creation of a secluded garden area and wildflower retreat within the Hospice grounds.

Hospital Saturday Fund - This is a contribution from the Hospital Saturday Fund to purchase 2 syringe pumps for use on the In Patient Unit.

Westfield Health - This is a contribution from Westfield Health to purchase 9 syringe pumps for use on the In Patient Unit.

Edward Gosling Foundation - This is a contribution from the Edward Gosling Foundation for the purchase of 7 mattresses for use on the In Patient Unit.

Albert Hunt Trust - This is a contribution from the Albert Hunt Trust to fund replacement duvet covers for the In Patient Unit rooms.

Wolfson Foundation - This is a contribution from the Wolfson Foundation to fund the installation of a canopy over the patients' entrance.

W G Edwards Charitable Foundation - This is a contribution from W G Edwards Charitable Foundation for the installation of an organic patio garden for use by the Oak Centre patients.

## Wigan and Leigh Hospice

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 21. MOVEMENT IN FUNDS - continued

Morrison's Foundation - This is a contribution from Morrison's Foundation to fund the refurbishment of our mortuary.

D'Oyly Carte Charitable Trust - This is a contribution from D'Oyly Carte Charitable Trust to fund the establishment of Music and Art therapy groups in our Oak Centre.

Bents & Bongs - Bents & Bongs awarded this grant to fund the purchase of ten nebulisers and two suction pump units.

BUPA - This grant was received from BUPA UK Foundation to help towards increased costs of PPE and cleaning equipment due to COVID-19.

National Lottery - The National Lottery Community Fund awarded this grant to install a path in the car park to improve the accessibility to the Hospice for pedestrians and those who use wheelchairs and bicycles.

National Lottery - This is a contribution towards the purchase of a replacement Nurse Call System.

Health Education England - Health Education England awarded this grant in regards to student placements.

Family Welfare Trust - This is a contribution from Family Welfare Trust to fund the purchase of a suction pump.

Screwfix Foundation - This is a contribution from Screwfix Foundation to fund the refurbishment of the kitchen on the in-patient unit.

Garfield Weston - This is a contribution from The Garfield Weston Foundation to help fund the Oak Centre project.

Oak Centre - This grant was received to cover the payment of employees who were seconded to Wigan Council for three months.

IPC Fund - The Adult Social Care Infection Control Fund was issued by the Government to reduce the rate of transmission of COVID-19 within and between care settings, in particular by helping to reduce the need for staff movements between sites.

WWL Funding - This grant was used to commission two additional Nurse Specialist posts, to enhance access to specialist palliative care services at weekends and public holidays.

NHS England - This funding was awarded to allow the hospice to provide patient care and support the NHSE Covid19 response.

Skipton Building Society - This is a contribution to the purchase of replacement bedside tables for the In Patient Unit bedrooms.

The Skelton Charity - This is a contribution to the purchase of replacement bedside tables for the In Patient Unit bedrooms.

Duchy of Lancaster - This is a contribution to the purchase of replacement bedside tables for the In Patient Unit bedrooms.

## Wigan and Leigh Hospice

### Notes to the Financial Statements - continued for the Year Ended 31 March 2023

#### 21. MOVEMENT IN FUNDS - continued

The Hedley Foundation - This grant was awarded to purchase a specialist lifting chair for the In Patient Unit.

Hospital Saturday Fund - This grant was awarded to increase capacity and reduce delays in admissions.

The Manchester Guardian Society Charitable Trust - This grant was awarded to fund the purchase of a bariatric bed for the In Patient Unit.

The Westfield Health Charity Trust - This grant was awarded to fund the purchase of a bariatric mattress for the In Patient Unit.

Single Point of Access (SPOA) - This funding was awarded from Hospice UK to develop and implement a single point of access for palliative and end of life care patients.

E-prescribing project - a total £50,000 grant was issued by NHS England/Improvement (NHSE/I) to be split between the 5 members of the GM Hospices Group. The hospice therefore received £10,000 to fund the e-prescribing system which enables prescriptions to be issued digitally.

WHISPAR - this funding was awarded to support the WHISPAR (Wigan Healthier Partnership Integrated Specialist Palliative Care Active Response) to streamline access to palliative care and provide one point of contact for patients. The one off payment was received for the recruitment of four healthcare assistants for 12 months.

Hospice UK - this grant, a Wolfson Foundation bursary, was awarded to fund the professional development of a Healthcare professional.

EG Trust - this grant was awarded to partly fund the purchase of a bariatric bed for the In Patient Unit.

#### 22. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

During the year ended 31st March 2022 the company made purchases of £35,222 from Walter Brown Printers Limited, a company in which Mr W Brown is a director. At the year end the charity owed £1,152 to Walter Brown Printers Limited.

Walter Brown Printers Limited have supplied the company for a number of years, prior to Mr W Brown's appointment as a trustee, and all transactions are at arm's length following trustees' approval.

Walter Brown was a trustee of the hospice up until his resignation on the 8th December 2021.

Wigan and Leigh Hospice

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

23. FINANCIAL INSTRUMENTS

The carrying amounts of the charity's financial instruments are as follows:

	31.3.23 £	31.3.22 £
<u>Financial assets</u>		
Measured at fair value through income and expenditure:		
- Fixed asset listed investments (note 16)	<u>1,266,059</u>	<u>1,350,690</u>
Debt instruments measured at amortised cost:		
-Trade debtors (note 18)	47,346	194,768
-Other debtors (note 18)	11,296	11,439
-Cash at bank	3,706,454	2,587,415
-Fixed term deposits (note 19)	<u>757,749</u>	<u>1,052,423</u>
	4,522,845	3,846,045
Equity instruments measured at cost less impairment:		
-Investment in subsidiary (note 16)	<u>-</u>	<u>-</u>
<u>Financial liabilities</u>		
Measured at amortised cost:		
-Trade creditors (note 20)	145,440	68,970
-Amounts owed to group undertakings (note 20)	-	-
-Accrued expenses (note 20)	95,838	104,960
-Other creditors (note 20)	<u>48,897</u>	<u>48,319</u>
	290,175	222,249

24. ANALYSIS OF RESERVES

	31.3.23 £	31.3.22 £
Total reserves	10,133,834	10,912,287
Less:		
Restricted funds	(1,537,520)	(1,466,926)
Designated funds	(296,804)	(296,804)
Unrestricted tangible fixed assets	<u>(3,186,698)</u>	<u>(3,295,050)</u>
Freely available reserves	5,112,812	5,853,507

Wigan and Leigh Hospice

Notes to the Financial Statements - continued  
for the Year Ended 31 March 2023

25. DESIGNATED FUNDS

The following designated funds have been set aside out of unrestricted funds by the directors for specific purposes:

	Balance at 1.4.22 £	New Designations £	Utilised/ released/ £	Balance at 31.3.23 £
Dilapidation and refurbishment	<u>296,804</u>	-	-	<u>296,804</u>
	<u>296,804</u>	-	-	<u>296,804</u>

26. PENSION COSTS

The company made contributions to defined contribution pension schemes during the year. The contributions for the year, charged to the Statements of Financial Activities were £305,742 (2022: £302,898). There were no amounts outstanding at the end of the year (2022 - £nil).

27. OPERATING LEASES

Total future minimum lease payments under non-cancellable operating leases are as follows:

	31.03.23 £	31.03.22 £
Not later than one year	114,480	119,910
Later than one year and not later than five years	-	<u>8,367</u>
	<u>114,480</u>	<u>128,277</u>

28. LEGAL STATUS OF THE CHARITY

Wigan & Leigh Hospice is a company limited by guarantee in England and has no share capital. The liability of each member in the event of winding up is limited to £5. The address of the registered office is given in the charity information on page 11 of these financial statements.