

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

Report of the Trustees and
Financial Statements
for the Year Ended 31 March 2024
for
Wigan and Leigh Hospice

Xeinadin Audit Limited
Citygate
Longridge Road
Preston
Lancashire
PR2 5BQ

Contents of the Financial Statements
for the Year Ended 31 March 2024

	Page
Report of the Trustees	1 to 14
Report of the Independent Auditors	15 to 18
Statement of Financial Activities	19
Balance Sheet	20
Cash Flow Statement	21
Notes to the Cash Flow Statement	22
Notes to the Financial Statements	23 to 45
Detailed Statement of Financial Activities	46 to 47

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
P F Carroll	Vice Chair & Honorary Treasurer
P Payne	
D Whittaker	
A Mortimer	
S Greenhalgh	
S Bruton	
Dr S E Kenward	
J C Law	
R Harrison	(resigned 29.2.2024)
M Hart	(appointed 30.10.2023)
CP Hopkinson	(appointed 30.11.2023)
JD Gammack	(appointed 30.11.2023)
K Ainscough	(appointed 24.4.2024)

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
L Korneliussen	Director of People and Operations (resigned 25.1.2024)
S Brooks	Director of People and Operations (appointed 26.8.2024)

Company Secretary

C Cooke	(appointed 09.05.23)
---------	----------------------

Auditors

Xeinadin Audit Limited
Citygate, Longridge Road
Preston
Lancashire
PR2 5BQ

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 2024

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 2024. 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 has been a challenging year for Wigan & Leigh Hospice. Like so many hospices, we have experienced significant financial challenges, compounded by the impact of the pandemic and cost of living crisis.

At the start of the year, the Board of Trustees took the tough decision to set a budget with a deficit of £1m, with the intention that the funding gap would be made up by the charity's limited reserves. However, this decision was not taken lightly, and the trustees made it clear that changes would need to be made to bring the charity's finances under control.

Under the leadership of the Executive Team, everyone at the hospice pulled together to meet this challenge, looking for new ways to generate income, as well as ways to save the hospice money. This drive and commitment to protect our hospice was inspirational to see and has meant the hospice has seen both an increase in income and a reduction in non-staffing costs as a result.

As the year went on, we saw the deficit gradually reduce, although it wasn't until a large legacy donation was received in March 2024 that we realised we would no longer be facing a deficit during this financial year. This was not only an enormous relief for us as a board of trustees, I know it also meant a lot to our staff and volunteers, who put so much work into this and for whom the hospice is such an important community resource.

The successes of the year are to be celebrated, but this work is far from over, as some of the income which had helped us out of deficit during this financial year has come from sources such as legacy gifts, which are not always as predictable or sustainable as some of our other income streams.

But, while we are not out of the woods yet, we are looking to the future and this year we have developed a new hospice strategy, which gives us all a clear vision for the future of the hospice and its services. Despite the challenges we and so many other hospices face, we need to continue to innovate, developing services which best meet the needs of the community we serve. This strategy sets out that we will do just that, with a focus on being Outstanding & Accessible - providing top quality services which are available to everyone in our community who needs them.

However, our Outstanding & Accessible services are only possible if we are Strong & Sustainable - with the resources in place to ensure we can continue to provide them. And none of what we do is possible without the people who make up Team Hospice, which is why we also need our organisation to be Inclusive & Empowering, attracting and retaining staff, volunteers and supporters, who make the aspirations of the hospice a reality.

For us as a hospice, being Outstanding is about so much more than a Care Quality Commission status. It's about the reality of the services our patients and those important to them experience. The feedback we get every day is that our clinical staff are delivering exceptional services, whether it is delivered in one of our 14 hospice beds, in their own home or in our 52 linked Care and Residential homes.

Wigan and Leigh Hospice

Report of the Trustees for the Year Ended 31 March 2024

This year we have also seen the expansion of the Wigan Healthier Partnership Integrated Specialist Palliative care Active Response (known as WHISPAR). This service provides anyone needing palliative care in Wigan with 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. This service has been further expanded this year, and is now providing these assessments seven-days-per-week, ensuring patients can be quickly assessed and are given the care they need, when they need it.

We have also received additional funding to continue with the work our Wigan Borough Palliative End of Life Care Learning Hub is doing with our homeless community in the Wigan Borough, ensuring people who are experiencing homelessness have access to the palliative care services they need. Life expectancies of people who have experienced homelessness are often much lower than the general population and the health issues they experience can often be complex. By working alongside agencies supporting homeless and vulnerably housed people in the Wigan Borough, the team make it much more likely palliative care needs are identified early, helping to ensure this community's needs are being met.

So much of what we do at the hospice is about meeting the needs of each and every individual in our community. For some, these needs will be met with a stay on our in-patient unit, for others we will provide support in their home and for others we'll ensure the people caring for them in their care setting have the skills to provide the support they need.

I am so proud of what we are achieving as a hospice, but none of it is possible without the care and commitment of our staff, volunteers and supporters, who work tirelessly to ensure the people of this borough have access to outstanding palliative and end of life care, whenever they need it. Thank you to everyone who has supported us this year.

Best wishes

Dr Sheila Fisher
Chair of Trustees

Wigan and Leigh Hospice

Report of the Trustees for the Year Ended 31 March 2024

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 Learning Hub
- 24-hour Telephone Advice Line for primary and secondary care services
- WHISPAR Single Point of Access.

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

To promote and provide outstanding care, specialist support and information for people experiencing and affected by life-limiting illness, dying and bereavement.

Vision Statement

For everyone to have the care, information & support they need when facing or affected by a life-limiting illness.

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 23 in the accounting policies. It is estimated that the value of volunteer help in the period was £828,000 (2023: £769,000).

Wigan and Leigh Hospice
Report of the Trustees
for the Year Ended 31 March 2024

STRATEGIC REPORT

Achievement and performance

In 2023-24 Wigan & Leigh Hospice supported 1,338 patients (2022-23: 1,200).

The following has been achieved during the year: -

- The hospice received 139 responses to its service user survey between April 2023 and March 2024. The outcomes were:

- o 98% responded "Definitely" or "Likely" they would recommend the hospice to other people.
- o 100% "Strongly Agreed" or "Agreed" they were treated in a sensitive way and with dignity.
- o 94% "Strongly Agreed" or "Agreed" that they were involved enough in decisions made.
- o 94% "Strongly Agreed" or "Agreed" that the information provided was clear and helpful.
- o 99% "Strongly Agreed" or "Agreed" that the staff were caring.

- Staff and volunteers from across the hospice have worked hard this year to find cost savings and generate additional income to bring down the hospice's deficit.

- New bereavement support programmes are being offered, including a bereavement café, satellite hubs in libraries and community centres and training for staff on how to support children with bereavement.

- The team is working hard with partners in the borough to raise awareness of hospice services and improve palliative and end of life care to people living in a wide variety of care settings across the Wigan Borough. These include care homes, prisons, homelessness projects and more.

- The hospice has been working with the BBC to raise awareness of hospice care through their "12 months with Wigan & Leigh Hospice" series on BBC North West Tonight. This collaboration work is improving awareness of the work hospices do and the challenges the sector is currently facing.

- The EPaCCS care planning tool is now being used for all referred patients, helping to ensure their care needs are effectively met.

- Staff are receiving regular training in a range of areas, including: evidence based practices, assessment tools and communication skills.

- Services provided to prisons and colleges are being expanded, ensuring access to palliative and end of life care is universal across the borough.

- The hospice has introduced "Freedom to Speak Up Guardians" to ensure staff and volunteers are able to raise any concerns they may have.

- For the first time, the Hospice has welcomed medical students from the newly established medical school at Edgehill University, providing work placements during their training. The placements have received positive feedback.

- The hospice's Learning Hub has established a satellite hub at Atherleigh Park Hospital, a specialist mental health unit. The team there is engaging well with this training.

- The learning hub team are also working with the local drug and alcohol team, to provide training to staff on palliative and end of life care. This is particularly important for this community as the people accessing these services often don't engage with services when they need them.

- A number of staff from across the hospice are taking part in apprenticeships, helping to develop their skills and progress in their career. This investment in staff is benefitting both clinical and non-clinical teams.

Wigan and Leigh Hospice

Report of the Trustees for the Year Ended 31 March 2024

- The hospice's resilience-based Clinical Supervision Model is continuing to be rolled out across clinical teams.
- The hospice is expanding its training offer, rolling out advanced communication skills training to all health and social care staff across the borough and delivering foundation level training for hospice staff.
- Wigan Healthier partnership Integrated Specialist Palliative care Active Response (WHISPAR) now includes Allied Health Professionals (AHP) team and continuing healthcare matrons, expanding the team and ensuring the right care from the right services at the right time.
- Recruitment remains a challenge for clinical teams however, during this year five staff have benefitted from internal promotions, developing their skills and increasing morale on the team.

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, detailed below, 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.

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

Wigan and Leigh Hospice

Report of the Trustees for the Year Ended 31 March 2024

- 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
- 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 2024

STRATEGIC REPORT

Financial review

Income generation

In 2023-24 Wigan & Leigh Hospice generated £3,477,987 (2022-23: £2,651,008) thanks to the generous support of its donors. This is an increase of £826,979 on the previous year and came from donations, legacies, lottery and retail.

Retail income has seen a significant uplift during this financial year. In 2023-24 Wigan & Leigh Hospice's charity shops generated £1,067,859 (2022-23: £880,314). This is thanks to the hard work of the volunteer-led shop teams, supported by the retail staff.

Donations from individuals to the hospice saw a significant increase on the previous year £487,947 (2022-23: £361,201) due to investment in the hospice's individual giving function. Legacy donations have also been much higher than previous years, with two very large legacy gifts bringing total legacy income to £661,483 (2022-23: £325,740). However, it should be noted that legacy gifts are one-off and an increase in income in this area is not necessarily sustainable.

Investment in the charity's fundraising team has led to an increase in income from fundraising events and corporate donations, with £596,279 generated (2022-23: £477,525).

The lottery has also shown a steady increase in income compared to the previous year. Income for 2023-24 was £664,259 (2022-23: £606,208). In February 2024 plans were announced to increase the price per play on the lottery from £1 to £2. This was the first increase in the 30 years the hospice has been running the lottery. The new price took effect in April 2024, so any increased income as a result won't show until the 2024/25 financial year.

Charitable income generated a surplus of £2,423,747 (2022-23: £1,650,335) which is used to fund the costs of the Hospice. This is an increase on the prior year.

NHS Greater Manchester Integrated Care provided £2,606,166 in funding in 2023-24 (2022-23: £2,318,676). 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. Part year funding was also provided to increase the Wigan Healthier Partnership Integrated Specialist Palliative Care Active Response from a five day to a seven day service.

The Wrightington Wigan and Leigh Teaching Hospitals NHS Foundation Trust (WWL) also provided £87,730 for two Hospice Nurse Specialist posts, who provide specialist hospice care to people in their own home or place of residence.

All other hospice clinical services are reliant on charitable income.

The trustees are grateful for the support given by GM Integrated Care, WWL 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 £5,898,466 (2022-23: £5,730,262).

The total cost of running the hospice in 2023-24 was £6,420,731 (2022-23: £5,951,420), an increase of 8%. The total income generated was £6,401,279 (2022-23: £5,265,836). Gain on investments was £148,301 (2022-23: Loss: £92,869). The net of the above resulted in a surplus of £128,849 (2022-23: loss £778,453). The Hospice continues to strive to deliver its services.

Report of the Trustees
for the Year Ended 31 March 2024

STRATEGIC REPORT

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.

Wigan and Leigh Hospice
Report of the Trustees
for the Year Ended 31 March 2024

STRATEGIC REPORT

Financial review

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 increased in value by £157,478 (2022-23: decrease of £84,631).

The trustees will endeavour to maintain reserves at a level of between 6 and 12 months running costs. 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 increase to £5,528,012 (2022-23: £5,112,812) as detailed in Note 25 to the Accounts equivalent to 9.5 months running costs. 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 2024

STRATEGIC REPORT

Future plans

Wigan & Leigh Hospice continues to face significant financial challenges, like so many other hospices and healthcare providers across the UK. During the 2023/24 financial year, good progress was made towards overcoming these challenges, but there is still a long way to go.

The new hospice strategy demonstrates a commitment to building a Strong & Sustainable hospice, with the ability to withstand any challenges that come our way. Only by doing this will we be able to continue to provide outstanding hospice services to the people of Wigan & Leigh.

The Board of Trustees and Executive Team, with the support of the wider hospice team, will be working to achieve the priorities set out in the strategic plan with strong departmental plans that will focus on strengthening the hospice in every area - ensuring everyone in the Wigan Borough has access to outstanding palliative care.

Strategic plan 2024-2029

Our vision: For everyone to have the care, information & support they need when facing or affected by life-limiting illness.

Our mission: To promote and provide outstanding care, specialist support and information for people experiencing and affected by life-limiting illness, dying, and bereavement.

Our priorities:

Outstanding & Accessible

- o Enable people with a life-limiting illness across our communities to live and die well in the place they feel most comfortable
- o Enable people affected by death and dying to access effective support when they need it.
- o Provide training, advice and support to individuals and care settings on how to deliver outstanding palliative and end of life care.
- o Empower our communities to talk about death and plan for their future care needs.

Strong and Sustainable

- o Secure the income we need to deliver and grow our services.
- o Develop our use of data, knowledge, and local insight to innovate and continuously improve our services.
- o Ensure our organisation is governed, led, and managed effectively.
- o Provide high-quality facilities, services and information.
- o Embrace environmental sustainability by using resources thoughtfully.

Inclusive and Empowering

- o Value the contributions of our staff, volunteers, supporters and partners, working together as one "Team Hospice".
- o Recruit and retain exceptional people and support them to excel together.
- o Embrace equality, diversity and inclusion.
- o Work with our partners, using our knowledge and expertise to make a difference locally, regionally and nationally.
- o Empower our communities and those using our services, to have their say on the services we offer.

Wigan and Leigh Hospice

Report of the Trustees for the Year Ended 31 March 2024

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 it being wound up. The number of members registered at 31 March 2024 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 2024

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 procedures 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 2024

STATEMENT OF TRUSTEES' RESPONSIBILITIES - continued

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, Xeinadin Audit 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, on23.10.24..... 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 2024 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 2024 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:

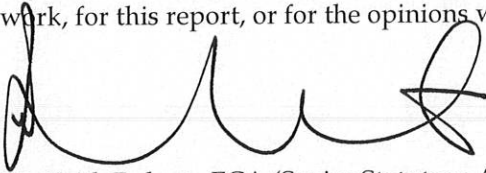
- We enquired of management and those charged with governance, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances 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. 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

Citygate
Longridge Road
Preston
Lancashire
PR2 5BQ

Date: **28.10.24.**

Wigan and Leigh Hospice

Statement of Financial Activities
for the Year Ended 31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	1,149,590	-	1,149,590	686,961
Charitable activities	5				
Grants and Contracts for the provision of care		2,624,614	161,269	2,785,883	2,563,586
Other trading activities	3	2,328,962	-	2,328,962	1,964,663
Investment income	4	136,844	-	136,844	50,626
Total		<u>6,240,010</u>	<u>161,269</u>	<u>6,401,279</u>	<u>5,265,836</u>
EXPENDITURE ON					
Raising funds	6	1,054,805	-	1,054,805	1,001,289
Charitable activities	7				
Grants and Contracts for the provision of care		5,093,966	271,960	5,365,926	4,950,131
Total		<u>6,148,771</u>	<u>271,960</u>	<u>6,420,731</u>	<u>5,951,420</u>
Net gains/(losses) on investments		<u>148,301</u>	<u>-</u>	<u>148,301</u>	<u>(92,869)</u>
NET INCOME/(EXPENDITURE)		239,540	(110,691)	128,849	(778,453)
RECONCILIATION OF FUNDS					
Total funds brought forward		8,596,314	1,537,520	10,133,834	10,912,287
TOTAL FUNDS CARRIED FORWARD		<u><u>8,835,854</u></u>	<u><u>1,426,829</u></u>	<u><u>10,262,683</u></u>	<u><u>10,133,834</u></u>

The notes form part of these financial statements

Wigan and Leigh Hospice

Balance Sheet
31 March 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	15	3,011,038	1,356,078	4,367,116	4,572,169
Investments	16	<u>1,423,537</u>	<u>-</u>	<u>1,423,537</u>	<u>1,266,059</u>
		4,434,575	1,356,078	5,790,653	5,838,228
CURRENT ASSETS					
Stocks	17	1,021	-	1,021	1,110
Debtors	18	443,499	-	443,499	184,505
Investments	19	2,508,765	-	2,508,765	757,749
Cash at bank		<u>1,891,851</u>	<u>74,313</u>	<u>1,966,164</u>	<u>3,706,454</u>
		4,845,136	74,313	4,919,449	4,649,818
CREDITORS					
Amounts falling due within one year	20	(443,857)	(3,562)	(447,419)	(354,212)
NET CURRENT ASSETS		<u>4,401,279</u>	<u>70,751</u>	<u>4,472,030</u>	<u>4,295,606</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>8,835,854</u>	<u>1,426,829</u>	<u>10,262,683</u>	<u>10,133,834</u>
NET ASSETS		<u>8,835,854</u>	<u>1,426,829</u>	<u>10,262,683</u>	<u>10,133,834</u>
FUNDS					
Unrestricted funds	21			8,835,854	8,596,314
Restricted funds				<u>1,426,829</u>	<u>1,537,520</u>
TOTAL FUNDS				<u>10,262,683</u>	<u>10,133,834</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23.10.24 and were signed on its behalf by:


P F Carroll - Trustee

Wigan and Leigh Hospice

Cash Flow Statement
for the Year Ended 31 March 2024

Notes	2024 £	2023 £
Cash flows from operating activities		
Cash generated from operations 1	<u>(80,999)</u>	<u>896,771</u>
Net cash (used in)/provided by operating activities	<u>(80,999)</u>	<u>896,771</u>
Cash flows from investing activities		
Purchase of tangible fixed assets	(22,942)	(102,794)
Purchase of fixed asset investments	(212,522)	(501,612)
Sale of fixed asset investments	203,345	493,374
Movement in fixed term deposit accounts	(1,751,016)	294,674
Interest received	98,465	14,778
Dividends received	<u>25,379</u>	<u>23,848</u>
Net cash (used in)/provided by investing activities	<u>(1,659,291)</u>	<u>222,268</u>
Change in cash and cash equivalents in the reporting period	<u>(1,740,290)</u>	<u>1,119,039</u>
Cash and cash equivalents at the beginning of the reporting period	<u>3,706,454</u>	<u>2,587,415</u>
Cash and cash equivalents at the end of the reporting period	<u><u>1,966,164</u></u>	<u><u>3,706,454</u></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 2024**

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

	2024	2023
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	128,849	(778,453)
Adjustments for:		
Depreciation charges	227,995	254,521
(Gain)/losses on investments	(148,301)	92,869
Interest received	(98,465)	(14,778)
Dividends received	(25,379)	(23,848)
Decrease in stocks	89	3,125
(Increase)/decrease in debtors	(258,994)	1,294,771
Increase in creditors	<u>93,207</u>	<u>68,564</u>
 Net cash (used in)/provided by operations	 <u>(80,999)</u>	 <u>896,771</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23	Cash flow	At 31.3.24
	£	£	£
Net cash			
Cash at bank	<u>3,706,454</u>	<u>(1,740,290)</u>	<u>1,966,164</u>
	<u>3,706,454</u>	<u>(1,740,290)</u>	<u>1,966,164</u>
 Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	<u>757,749</u>	<u>1,751,016</u>	<u>2,508,765</u>
	<u>757,749</u>	<u>1,751,016</u>	<u>2,508,765</u>
 Total	 <u>4,464,203</u>	 <u>10,726</u>	 <u>4,474,929</u>

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31 March 2024

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 2024

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 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 2024

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.

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 2024

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

	2024	2023
	£	£
Donations	487,947	361,201
Legacies	661,483	325,740
Member's subscriptions	160	20
	<u>1,149,590</u>	<u>686,961</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Fundraising events	596,279	477,525
Charity shops	1,067,859	880,314
Lottery income	664,259	606,208
Room hire	565	616
	<u>2,328,962</u>	<u>1,964,663</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Rents received	13,000	12,000
Dividends	25,379	23,848
Deposit account interest	98,465	14,778
	<u>136,844</u>	<u>50,626</u>

Wigan and Leigh Hospice

**Notes to the Financial Statements - continued
for the Year Ended 31 March 2024**

5. INCOME FROM CHARITABLE ACTIVITIES

		2024 £	2023 £
Greater Manchester Integrated Care	Grants and Contracts for the provision of care	2,606,166	2,318,676
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
WWL	Grants and Contracts for the provision of care	87,730	128,330
Other	Grants and Contracts for the provision of care	<u>91,987</u>	<u>-</u>
		<u><u>2,785,883</u></u>	<u><u>2,563,586</u></u>

Income from charitable activities was £2,785,883 (2023: £2,563,586) of which £161,269 (2023: £244,910) was attributable to restricted funds and £2,624,614 (2023: £2,318,676) was attributable to unrestricted funds.

6. RAISING FUNDS

Raising donations and legacies

	2024 £	2023 £
Fund raising costs	298,428	276,715
Shop operating costs	479,368	431,661
Lottery operation costs	<u>261,348</u>	<u>256,243</u>
	<u><u>1,039,144</u></u>	<u><u>964,619</u></u>

Included within fund raising costs are wages costs of £196,212 (2023 - £142,545).

Included within shop operating costs are wages costs of £209,017 (2023 - £141,388).

Included within lottery operation costs are wages costs of £42,251 (2023 - £21,338).

Other trading activities

	2024 £	2023 £
Bad debts	<u>-</u>	<u>21,061</u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

6. RAISING FUNDS - continued

Investment management costs

	2024	2023
	£	£
Portfolio management	<u>15,661</u>	<u>15,609</u>
Aggregate amounts	<u>1,054,805</u>	<u>1,001,289</u>

7. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 8) £
Grants and Contracts for the provision of care	<u>5,365,926</u>

8. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	4,108,443	3,736,617
Travel costs	37,124	38,574
Insurance	61,954	52,004
Rates, light and heat	88,231	56,333
Telephone	22,589	17,395
Postage, stationery & printing	57,629	47,158
Laundry	8,787	15,599
Sundry expenses	36,474	2,849
Medical supplies	67,715	78,554
Catering	43,861	44,689
Cleaning	148,257	153,219
Repairs and renewals	107,752	124,114
Recruitment costs	23,880	27,368
Bank charges	4,674	12,814
Education and training	23,165	29,884
Drugs costs	105,278	114,942
Computer consumables & website	142,914	118,216
Subscriptions and journals	4,678	3,619
Legal fees	28,360	31,606
Auditor's remuneration	13,806	13,280
Development costs	-	6,440
Motor expenses	10,764	-
Depreciation	<u>219,591</u>	<u>224,857</u>
	<u>5,365,926</u>	<u>4,950,131</u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

9. NET INCOME/(EXPENDITURE)

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

	2024	2023
	£	£
Depreciation - owned assets	<u>227,995</u>	<u>254,521</u>

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

11. STAFF COSTS

	31.03.24	31.03.23
	£	£
Wages and salaries	3,856,714	3,435,558
Social security costs	344,199	300,588
Other pension costs	<u>355,010</u>	<u>305,742</u>
	<u>4,555,923</u>	<u>4,041,888</u>

The average monthly head count was 111 staff (2023: 109 staff) and the average number of whole time equivalent employees during the period was as follows:

	31.03.24	31.03.23
Clinical services	72	73
Support services	8	8
Income generation	13	10
Administration	<u>18</u>	<u>18</u>
	<u>111</u>	<u>109</u>

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

	31.03.24	31.03.23
£60,001 - £70,000	2	2
£70,001 - £80,000	-	1
£80,001 - £90,000	1	-

Wigan and Leigh Hospice

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

11. STAFF COSTS - continued

The key management personnel of the charity during the year comprised the trustees, the Chief Executive Officer, the Clinical Director and the Director of Business Development. The employee benefits of key management personnel of the charity was £259,517 (2023: £172,525).

12. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	678,261	8,700	686,961
Charitable activities			
Grants and Contracts for the provision of care	2,318,676	244,910	2,563,586
Other trading activities	1,964,663	-	1,964,663
Investment income	<u>50,626</u>	<u>-</u>	<u>50,626</u>
Total	<u>5,012,226</u>	<u>253,610</u>	<u>5,265,836</u>
EXPENDITURE ON			
Raising funds	1,001,289	-	1,001,289
Charitable activities			
Grants and Contracts for the provision of care	<u>4,767,115</u>	<u>183,016</u>	<u>4,950,131</u>
Total	<u>5,768,404</u>	<u>183,016</u>	<u>5,951,420</u>
Net gains/(losses) on investments	<u>(92,869)</u>	<u>-</u>	<u>(92,869)</u>
NET INCOME/(EXPENDITURE)	(849,047)	70,594	(778,453)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>9,445,361</u>	<u>1,466,926</u>	<u>10,912,287</u>
TOTAL FUNDS CARRIED FORWARD	<u><u>8,596,314</u></u>	<u><u>1,537,520</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 2024

13. SUPPORT COSTS

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

	31.3.24	31.3.23
	£	£
Staff costs	379,822	352,295
Postage, stationery and printing	9,567	14,148
Telephone	6,778	5,219
Rates, light and heat	11,343	7,146
Recruitment	7,210	8,212
Cleaning	22,549	23,304
Insurance	9,294	7,801
Sundries	2,653	208
Repairs and maintenance	17,703	18,574
Professional fees	31,394	31,606
Audit fees	13,806	13,280
	<u>512,119</u>	<u>481,793</u>

14. GOVERNANCE COSTS

	31.3.24	31.3.23
	£	£
Professional fees	-	1,700
Audit fees	13,806	13,280
	<u>13,806</u>	<u>14,980</u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

15. TANGIBLE FIXED ASSETS

	Freehold property £	Short leasehold £	Fixtures and fittings £	Motor vehicles £	Totals £
COST					
At 1 April 2023	678,261	5,514,789	2,249,434	68,024	8,510,508
Additions	-	-	22,942	-	22,942
At 31 March 2024	<u>678,261</u>	<u>5,514,789</u>	<u>2,272,376</u>	<u>68,024</u>	<u>8,533,450</u>
DEPRECIATION					
At 1 April 2023	111,257	1,818,423	1,945,569	63,090	3,938,339
Charge for year	13,565	112,924	100,272	1,234	227,995
At 31 March 2024	<u>124,822</u>	<u>1,931,347</u>	<u>2,045,841</u>	<u>64,324</u>	<u>4,166,334</u>
NET BOOK VALUE					
At 31 March 2024	<u>553,439</u>	<u>3,583,442</u>	<u>226,535</u>	<u>3,700</u>	<u>4,367,116</u>
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>

16. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1 April 2023	1,266,059
Additions	212,522
Disposals	(211,427)
Revaluations	<u>156,383</u>
At 31 March 2024	<u>1,423,537</u>
NET BOOK VALUE	
At 31 March 2024	<u>1,423,537</u>
At 31 March 2023	<u>1,266,059</u>

There were no investment assets outside the UK.

Cost or valuation at 31 March 2024 is represented by:

	Listed investments £
Valuation in 2024	<u>1,423,537</u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

17.	STOCKS	2024	2023
		£	£
	Stocks	<u>1,021</u>	<u>1,110</u>
18.	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
		£	£
	Trade debtors	34,132	47,346
	Other debtors	31,589	11,296
	Prepayments and accrued income	<u>377,778</u>	<u>125,863</u>
		<u>443,499</u>	<u>184,505</u>
19.	CURRENT ASSET INVESTMENTS	2024	2023
		£	£
	Fixed Term Deposits	<u>2,508,765</u>	<u>757,749</u>
20.	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2024	2023
		£	£
	Trade creditors	155,366	145,440
	Accrued expenses	128,848	95,838
	Other creditors	89,788	48,897
	Deferred income	<u>73,417</u>	<u>64,037</u>
		<u>447,419</u>	<u>354,212</u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

21. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	8,596,314	239,540	8,835,854
Restricted funds			
DoH Capital Grant Funding	37,644	(1,694)	35,950
Building Fund- annexe	238,333	(7,043)	231,290
Building Fund-inpatient unit	128,144	(3,831)	124,313
Creative Arts Therapy Centre fund	13,938	(400)	13,538
NHS England Capital Grant- Woodview Centre	405,450	(10,200)	395,250
NHS England Capital Grant- Inpatient Unit	525,000	(12,000)	513,000
Macmillan 7 Day Service Project	20,975	-	20,975
Amberswood Garden Project	1,365	(454)	911
Hospital Saturday Fund	1,000	(250)	750
Westfield Health	7,693	(1,224)	6,469
Edward Gosling Foundation	2,387	(597)	1,790
Wolfson Foundation	8,248	(2,063)	6,185
W G Edwards Charitable Foundation	2,231	-	2,231
Morrisons Foundation	9,592	(1,919)	7,673
D'Oyly Carte Charitable Trust	2,138	-	2,138
Bents & Bongs	1,550	(310)	1,240
National Lottery	6,481	-	6,481
Duchy of Lancaster	1,500	(250)	1,250
Screwfix Foundation	2,077	(415)	1,662
Skipton	1,200	(200)	1,000
Hedley Foundation	2,250	(375)	1,875
Manchester Guardian Society	3,200	-	3,200
Skelton Charity	900	(150)	750
WHISPAR Single Point of Access			
	107,024	(77,634)	29,390
EG Trust	7,200	(900)	6,300
Hospice Aid UK	-	3,307	3,307
Screwfix	-	4,375	4,375
The February Foundation - Child Bereavement Project	-	3,536	3,536
	<u>1,537,520</u>	<u>(110,691)</u>	<u>1,426,829</u>
TOTAL FUNDS	<u>10,133,834</u>	<u>128,849</u>	<u>10,262,683</u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

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 £
Unrestricted funds				
General fund	6,240,010	(6,148,771)	148,301	239,540
Restricted funds				
DoH Capital Grant Funding	-	(1,694)	-	(1,694)
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	2,000	(2,250)	-	(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	87,730	(87,730)	-	-
Skipton	-	(200)	-	(200)
Hedley Foundation	-	(375)	-	(375)
Skelton Charity	-	(150)	-	(150)
NHS E-Prescribing Project	5,562	(5,562)	-	-
WHISPAR Single Point of Access	-	(77,634)	-	(77,634)
Hospice UK	100	(100)	-	-
EG Trust	-	(900)	-	(900)
Hospice Aid UK	3,780	(473)	-	3,307
Screwfix	5,000	(625)	-	4,375
The February Foundation - Child Bereavement Project	3,536	-	-	3,536
Homeless Role Funding	7,384	(7,384)	-	-
Edge Hill Placement	18,900	(18,900)	-	-
Masonic Charitable Foundation	24,177	(24,177)	-	-
Enid Slater Charitable Trust	600	(600)	-	-
Wigan and Leigh Community Charity	2,500	(2,500)	-	-
	<u>161,269</u>	<u>(271,960)</u>	<u>-</u>	<u>(110,691)</u>
TOTAL FUNDS	<u>6,401,279</u>	<u>(6,420,731)</u>	<u>148,301</u>	<u>128,849</u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

21. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	9,445,361	(849,047)	8,596,314
Restricted funds			
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
Morrison's 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>
TOTAL FUNDS	<u>10,912,287</u>	<u>(778,453)</u>	<u>10,133,834</u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

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 £
Unrestricted funds				
General fund	5,012,226	(5,768,404)	(92,869)	(849,047)
Restricted funds				
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)
Morrison's 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>
TOTAL FUNDS	<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 2024

21. MOVEMENT IN FUNDS - continued

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	9,445,361	(609,507)	8,835,854
Restricted funds			
DoH Capital Grant Funding	39,338	(3,388)	35,950
NHS Health Education MPET funding	255	(255)	-
Building Fund- annexe	245,376	(14,086)	231,290
Building Fund-inpatient unit	131,975	(7,662)	124,313
Creative Arts Therapy Centre fund	14,338	(800)	13,538
NHS England Capital Grant- Woodview Centre	415,650	(20,400)	395,250
NHS England Capital Grant- Inpatient Unit	537,000	(24,000)	513,000
Macmillan 7 Day Service Project	20,975	-	20,975
Amberswood Garden Project	1,819	(908)	911
Hospital Saturday Fund	1,250	(500)	750
Westfield Health	8,917	(2,448)	6,469
Edward Gosling Foundation	2,984	(1,194)	1,790
Wolfson Foundation	10,311	(4,126)	6,185
W G Edwards Charitable Foundation	2,231	-	2,231
Morrisons Foundation	11,511	(3,838)	7,673
D'Oyly Carte Charitable Trust	2,138	-	2,138
Bents & Bongs	1,860	(620)	1,240
National Lottery	6,481	-	6,481
Duchy of Lancaster	1,750	(500)	1,250
Screwfix Foundation	2,492	(830)	1,662
Skipton	1,400	(400)	1,000
Hedley Foundation	2,625	(750)	1,875
Manchester Guardian Society	3,200	-	3,200
Skelton Charity	1,050	(300)	750
WHISPAR Single Point of Access	-	29,390	29,390
EG Trust	-	6,300	6,300
Hospice Aid UK	-	3,307	3,307
Screwfix	-	4,375	4,375
The February Foundation - Child Bereavement Project	-	3,536	3,536
	<u>1,466,926</u>	<u>(40,097)</u>	<u>1,426,829</u>
TOTAL FUNDS	<u>10,912,287</u>	<u>(649,604)</u>	<u>10,262,683</u>

Wigan and Leigh Hospice

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

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 £
Unrestricted funds				
General fund	11,252,236	(11,917,175)	55,432	(609,507)
Restricted funds				
DoH Capital Grant Funding	-	(3,388)	-	(3,388)
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	2,000	(2,500)	-	(500)
Westfield Health	-	(2,448)	-	(2,448)
Edward Gosling Foundation	-	(1,194)	-	(1,194)
Wolfson Foundation	-	(4,126)	-	(4,126)
Morrisons Foundation	-	(3,838)	-	(3,838)
Bents & Bongs	-	(620)	-	(620)
Duchy of Lancaster	-	(500)	-	(500)
Screwfix Foundation	-	(830)	-	(830)
WWL Funding	216,060	(216,060)	-	-
Skipton	-	(400)	-	(400)
Hedley Foundation	-	(750)	-	(750)
Skelton Charity	-	(300)	-	(300)
NHS E-Prescribing Project	5,562	(5,562)	-	-
WHISPAR Single Point of Access				
	112,996	(83,606)	-	29,390
Hospice UK	1,600	(1,600)	-	-
EG Trust	7,200	(900)	-	6,300
Hospice Aid UK	3,780	(473)	-	3,307
Screwfix	5,000	(625)	-	4,375
The February Foundation - Child Bereavement Project	3,536	-	-	3,536
Homeless Role Funding	7,384	(7,384)	-	-
Edge Hill Placement	18,900	(18,900)	-	-
Masonic Charitable Foundation	24,177	(24,177)	-	-
Enid Slater Charitable Trust	600	(600)	-	-
Wigan and Leigh Community Charity	2,500	(2,500)	-	-
	<u>414,879</u>	<u>(454,976)</u>	<u>-</u>	<u>(40,097)</u>
TOTAL FUNDS	<u>11,667,115</u>	<u>(12,372,151)</u>	<u>55,432</u>	<u>(649,604)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

21. MOVEMENT IN FUNDS - continued

Unrestricted funds hold incoming resources for the purpose of the charity, to be spent within its objects; the balance at period end £8,835,854 (2023: £8,596,314) represents the net assets of the fund.

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.

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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

21. MOVEMENT IN FUNDS - continued

Morrisons Foundation - This is a contribution from Morrisons 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.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

21. MOVEMENT IN FUNDS - continued

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

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.

Masonic Charitable Trust - This is a contribution from the Masonic Charitable Trust foundation for end of life pathway for homeless and vulnerably housed people.

Enid Slater Charitable Trust - This is a contribution for bladeless or similar fans for IPU patients.

Edge Hill University - This is funding for year 4 student doctor placements.

February Foundation for Child Bereavement Services - This is a contribution to develop the support WLH can offer to families and children affected by bereavement.

Wigan and Leigh Community Charity - This is a grant received to cover the cost of membership of the Voluntary Community, Faith and Social Enterprise.

Hospice UK - This is a grant to cover the travel expenses to the RBCS Project resilience event.

Screwfix Foundation - This is a contribution to replace existing lighting with energy efficient LED units, along with PR sensors.

Wigan and Leigh Hospice

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

21. MOVEMENT IN FUNDS - continued

Hospice UK - This is a contribution to creating an end of life pathway for homeless and vulnerably housed people in the Wigan Borough.

Homeless Role Funding - This is homeless palliative care facilitator funding creating an end of life pathway for homeless and vulnerably housed people in the Wigan Borough.

Hospital Saturday Fund Grant - This is a contribution for recliner chairs.

Hospice Aid - This is a contribution for the purchase of a bariatric bed and mattress.

22. CAPITAL COMMITMENTS

During the year to 31 March 2024 Wigan & Leigh Hospice have made an offer on a property in Atherton of £190,000, which has been accepted. At the date of signing the accounts the purchase has not been completed.

23. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024 (2023: £nil).

24. FINANCIAL INSTRUMENTS

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

	31.3.24 £	31.3.23 £
<u>Financial assets</u>		
Measured at fair value through income and expenditure:		
- Fixed asset listed investments (note 16)	<u>1,423,537</u>	<u>1,266,059</u>
Debt instruments measured at amortised cost:		
-Trade debtors (note 18)	34,132	47,346
-Other debtors (note 18)	31,589	11,296
-Cash at bank	1,966,164	3,706,454
-Fixed term deposits (note 19)	<u>2,508,765</u>	<u>757,749</u>
	<u>4,540,650</u>	<u>4,522,845</u>

Financial liabilities

Measured at amortised cost:

-Trade creditors (note 20)	155,365	145,440
-Amounts owed to group undertakings (note 20)	-	-
-Accrued expenses (note 20)	128,848	95,838
-Other creditors (note 20)	<u>89,788</u>	<u>48,897</u>
	374,001	290,175

Wigan and Leigh Hospice

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

25. ANALYSIS OF RESERVES

	31.3.24	31.3.23
	£	£
Total reserves	10,262,683	10,133,834
Less:		
Restricted funds	(1,426,829)	(1,537,520)
Designated funds	(296,804)	(296,804)
Unrestricted tangible fixed assets	<u>(3,011,038)</u>	<u>(3,186,698)</u>
Freely available reserves	<u>5,528,012</u>	<u>5,112,812</u>

26. DESIGNATED FUNDS

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

	Balance at 1.4.23 £	New Designations £	Utilised/ released £	Balance at 31.3.24 £
Dilapidation and refurbishment	<u>296,804</u>	-	-	<u>296,804</u>
	<u>296,804</u>	-	-	<u>296,804</u>

27. 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 £355,010 (2023: £305,742). At 31/3/2024 £30,272.91 was outstanding (2023 - £nil).

28. OPERATING LEASES

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

	31.03.24	31.03.23
	£	£
Not later than one year	<u>121,026</u>	<u>114,480</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2024

29. 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 1 of these financial statements.

30. CONTINGENT ASSET

Wigan & Leigh Hospice have been informed of a legacy due to them from the estate of Mr Frederick Wynne. At the year end the property in the estate has not been sold and the amount of the legacy is unknown.

Wigan and Leigh Hospice

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	487,947	361,201
Legacies	661,483	325,740
Member's subscriptions	<u>160</u>	<u>20</u>
	1,149,590	686,961
Other trading activities		
Fundraising events	596,279	477,525
Charity shops	1,067,859	880,314
Lottery income	664,259	606,208
Room hire	<u>565</u>	<u>616</u>
	2,328,962	1,964,663
Investment income		
Rents received	13,000	12,000
Dividends	25,379	23,848
Deposit account interest	<u>98,465</u>	<u>14,778</u>
	136,844	50,626
Charitable activities		
Greater Manchester Integrated Care	2,606,166	2,318,676
NHS Health Education England MPET funding-restricted income	-	3,584
Hospice in your Care Home	-	112,996
WWL	87,730	128,330
Other	<u>91,987</u>	<u>-</u>
	2,785,883	2,563,586
Total incoming resources	6,401,279	5,265,836
EXPENDITURE		
Raising donations and legacies		
Fund raising costs	298,428	276,715
Shop operating costs	479,368	431,661
Lottery operation costs	<u>261,348</u>	<u>256,243</u>
	1,039,144	964,619
Other trading activities		
Bad debts	-	21,061

This page does not form part of the statutory financial statements

Wigan and Leigh Hospice

Detailed Statement of Financial Activities
for the Year Ended 31 March 2024

	2024 £	2023 £
Other trading activities		
Investment management costs		
Portfolio management	15,661	15,609
Charitable activities		
Staff costs	4,108,443	3,736,617
Travel costs	37,124	38,574
Insurance	61,954	52,004
Rates, light and heat	88,231	56,333
Telephone	22,589	17,395
Postage, stationery & printing	57,629	47,158
Laundry	8,787	15,599
Sundry expenses	36,474	2,849
Medical supplies	67,715	78,554
Catering	43,861	44,689
Cleaning	148,257	153,219
Repairs and renewals	107,752	124,114
Recruitment costs	23,880	27,368
Bank charges	4,674	12,814
Education and training	23,165	29,884
Drugs costs	105,278	114,942
Computer consumables & website	142,914	118,216
Subscriptions and journals	4,678	3,619
Legal fees	28,360	31,606
Auditor's remuneration	13,806	13,280
Development costs	-	6,440
Motor expenses	10,764	-
Depreciation of tangible fixed assets	<u>219,591</u>	<u>224,857</u>
	<u>5,365,926</u>	<u>4,950,131</u>
Total resources expended	<u>6,420,731</u>	<u>5,951,420</u>
Net expenditure before gains and losses	(19,452)	(685,584)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>148,301</u>	<u>(92,869)</u>
Net income/(expenditure)	<u>128,849</u>	<u>(778,453)</u>

This page does not form part of the statutory financial statements