

Charity registration number 513400 (England and Wales)

Company registration number 01677155

**WIGAN AND LEIGH HOSPICE**  
**ANNUAL REPORT AND FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 MARCH 2025**



# WIGAN AND LEIGH HOSPICE

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	P F Carroll D Whittaker S Greenhalgh S Bruton J C Law M Hart C P Hopkinson J D Gammack Dr S E Fisher K Ainscough	(Appointed 24 April 2024)
<b>Secretary</b>	C Cooke	
<b>Executive team</b>	J Carby V McLoughlin Dr A Murray C Cooke S Brooks	Chief Executive Clinical Director Medical Director Director of Business Development Director of People and Operations
<b>Charity number (England and Wales)</b>	513400	
<b>Company number</b>	01677155	
<b>Registered office</b>	Kildare Street Hindley Wigan Lancashire England WN23HZ	
<b>Auditor</b>	Xeinadin Audit Limited Citygate Longridge Road Preston Lancashire PR2 5BQ	
<b>Solicitors</b>	Platt & Fishwick The Old Bank 47 King Street Wigan England WN1 1DB	
<b>Investment advisors</b>	Quilter Cheviot 4th Floor, The Pinnacle 73 King Street Manchester M2 4NG	

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# WIGAN AND LEIGH HOSPICE

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# WIGAN AND LEIGH HOSPICE

## REPORT OF THE TRUSTEES

### *FOR THE YEAR ENDED 31 MARCH 2025*

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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 2025. 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

The past 12 months have seen Wigan & Leigh Hospice build on the successes of our previous financial year and continue to develop our income streams in order to protect the vital services we provide to the people of Wigan & Leigh.

Once again, we have managed to overcome a predicted deficit budget, thanks to the generosity and commitment of the people of this borough, who have continued to do all they can to ensure the hospice has the funds it needs.

By holding bake sales, jumping out of planes, playing our lottery or shopping in our charity shops, our supporters are providing the funding we need to deliver hospice services in this borough. Seeing this commitment and pride in the community is truly heartwarming and on behalf of everyone on Team Hospice, I would like to extend my thanks to them.

We have also been lucky this year to receive some additional one-off funding from our statutory funders. Greater Manchester Integrated Care Board agreed one-off funding for core costs, to help us with some of our financial challenges and we also received the first of two instalments of capital funding from the Department of Health and Social Care, which has enabled us to do some much needed work to our hospice building.

However, while very welcome, this one-off funding is only a sticking plaster to our financial challenges, providing temporary relief but not a long term solution. Our most valuable asset and largest expense is our staff team, accounting for almost three quarters of our running costs, and we therefore need long term, sustainable funding, to ensure we can continue to deliver our services.

The services we provide here at Wigan & Leigh Hospice are truly outstanding, and I am so proud to be chairing an organisation which does so much to support its community.

Often, when people think of the hospice, they think of the building and its beautiful gardens, but it is so much more than that. We work in every part of this community, supporting patients and their families at home, or usual place of residence to make sure they can live well for as long as possible in the place of their choosing.

We also work closely with local care homes, prisons, drug and alcohol services and carers services, to ensure the teams working there have the training and support to be able to recognise palliative care needs and support people in their care.

Our Wigan Healthier Partnership Integrated Specialist Palliative care Active Response (known as WHISPAR) provides anyone needing palliative care in this borough 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, seven days per week, to assess referrals and determine the best package of care and support for each patient.

# WIGAN AND LEIGH HOSPICE

## REPORT OF THE TRUSTEES (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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The combination of all of these services means we are able to provide the right care, to the right people at the right time. As a retired doctor myself, I know how important it is to deliver patient-centred care, and this is something we do so well at the hospice.

This approach also helps to reduce unnecessary hospital admissions for the people we support, which is better for them, better for their loved ones and better for the NHS.

I sincerely hope the value hospices offer to palliative and end of life care will be properly recognised in future funding decisions by this Government. Hospices are such an important part of the care sector, that they deserve fairer funding. There is no other area of healthcare that depends so heavily on voluntary income for its survival, so why should end of life care be different?

This community really is special – giving time, money and services to make this hospice a success. Our army of wonderful volunteers do so much for the hospice, working tirelessly in our shops, working in the hospice building, fundraising and providing support in the community. The commitment they show to this organisation is truly inspiring and makes me so proud to be part of Team Hospice.

Despite the ongoing challenges we face, I am proud of what we have achieved this year and I'm inspired by the drive and determination I see from this team every single day. We know we will continue to face financial challenges, but knowing we have this community supporting us makes a real difference.

Thank you to everyone who has supported us this year.

Best wishes



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Dr Sheila Fisher  
**Chair of Trustees**

Date: 23/10/25  
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# WIGAN AND LEIGH HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)".

### Objectives and activities

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 20 in the accounting policies. It is estimated that the value of volunteer help in the period was £982,432 (2024: £828,000).

### Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

# WIGAN AND LEIGH HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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### **Achievements and performance**

*Significant activities and achievements against objectives*

In 2024-25 Wigan & Leigh Hospice supported 1,419 patients (2023-24: 1,338).

The following has been achieved during the year:

- The hospice received 128 responses to its service user survey between April 2024 and March 2025. The outcomes were:
  - 100% responded "Definitely" or "Likely" they would recommend the hospice to other people.
  - 100% "Strongly Agreed" or "Agreed" they were treated in a sensitive way and with dignity.
  - 98% "Strongly Agreed" or "Agreed" that they were involved enough in decisions made.
  - 98% "Strongly Agreed" or "Agreed" that the information provided was clear and helpful.
  - 99% "Strongly Agreed" or "Agreed" that the staff were caring.
- The hospice's education team has worked with homeless services and drug and alcohol teams to ensure those experiencing homelessness or addiction have better access to palliative care services when they need it
- A new role-specific induction and competency framework has been developed for nursing staff on the Inpatient Unit.
- Several staff – both clinical and non-clinical have completed training and apprenticeship programmes, supporting their continued development and building the skills base within the hospice
- New bereavement groups have been established, including a new child bereavement service, which has been developed in partnership with Child Bereavement UK
- A new community consultant post has been created to provide better consistency of care between the hospice, hospital and community.
- Student placements have been provided for nursing, medical and paramedic students – helping to ensure those coming into clinical services have a strong understanding of palliative and end of life care.
- Hospice Nurse Specialists are working alongside professionals in specialist areas such as renal and liver disease, to improve access to palliative and end of life care.
- All clinical services are receiving resilience-based clinical supervision in order to support their health and wellbeing.
- Volunteer training uptake has been improved, with new training package developed for retail volunteers.
- The refurbishment of the hospice's Golborne shop has been carried out, which has increased income in that shop. Further shop refurbishments are planned for the coming year.
- The hospice won the Wigan Borough Business Awards Charity of the Year in 2024.
- The hospice has supported Hospice UK's work to lobby government for a fairer funding model for hospices. This included a trip to parliament with other members of Greater Manchester Hospices Provider Collaborative.
- The lottery price increase has significantly increased overall income from lottery and the surplus it generates for the hospice.

# WIGAN AND LEIGH HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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- Fundraising income has continued to increase thanks to a lot of hard work from the team and the commitment of hospice supporters.
- The hospice took part in the Hospice UK Legacy Campaign, encouraging people to consider leaving a gift in their will to their local hospice. Uptake of the hospice's Supporter Will Scheme has increased during the year, with many people pledging to leave a gift in their will to the hospice.

### **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 requests for expenditure over £50,000 not included in the approved capital budget
- To review and monitor the adequacy of hospice free reserves and other assets in the context of income and expenditure, service delivery and the hospice reserves policy
- To provide assurances to the board that resources are being deployed and managed optimally to deliver current and future service needs
- To review annually the reserves and investment policy and make recommendations to the board for their adoption
- To monitor and review the performance of the investment portfolio

# WIGAN AND LEIGH HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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- 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

### **Financial review**

#### **Income generation**

In 2024-25 Wigan & Leigh Hospice generated £3,597,268 (2023-24: £3,477,987) thanks to the generous support of its donors. This is an increase of £119,281 on the previous year and came from donations, legacies, lottery and retail.

Retail income has stabilised, following a significant uplift during the previous financial year. In 2024-25 Wigan & Leigh Hospice's charity shops generated £1,034,878 (2023-24: £1,067,859). This is thanks to the hard work of the volunteer-led shop teams, supported by the retail staff.

Donations from individuals to the hospice increased from the previous year £ 528,923 (2023-24: £487,947) due to continued development of the hospice's individual giving function. Legacy donations reduced this year, returning to normal expected levels after an unusually high level of donation in 2023-4 due to a single very large legacy gift £385,728 (2023-24: £661,483). The hospice has been focusing on securing future legacies through the development of its Supporter Will Scheme and taking part in the Hospice UK legacy campaign in 2025, encouraging people to consider leaving a gift in their will to the hospice.

There has been a significant increase in income from fundraising events and corporate donations, thanks to the continued work of the fundraising team and local supporters with £790,795 generated (2023-24: £596,279). Corporate donors have continued to provide both cash and in kind support to the hospice and the events programme has expanded throughout the year, providing more opportunities for support.

The lottery price increase, which came into effect in April 2024 has increased income from the lottery to £856,773 (2023-24: £664,259) and the surplus generated through the lottery has increased by an even bigger margin – making sure more income than ever is going to patient care.

# WIGAN AND LEIGH HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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Charitable income generated a surplus of £2,532,822 (2023-24: £2,423,747) which is used to fund the costs of the Hospice. This is an increase on the prior year and is thanks to the hard work and commitment shown by the staff, volunteers and supporters.

NHS Greater Manchester Integrated Care provided £3,144,163 in funding in 2024-25 (2023-24: £2,606,166). This included one-off funding of £474,000 to help the hospice with immediate financial challenges, as well as the recurrent funding for 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 £105,443 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 £6,369,002 (2023-24: £5,898,466).

The total cost of running the hospice in 2024-25 was £7,044,906 (2023-24: £6,420,731), an increase of 10%. The total income generated was £7,236,980 (2023-24: £6,401,279). Gain on investments was £42,849 (2023-24: £148,301). The net of the above resulted in a surplus of £234,923 (2023-24: £128,849).

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

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### **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 33% 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 £547,307 (2023-24: £157,478).

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 £5,750,894 (2023-24: £5,528,012) as detailed in Note 30 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

### **Plans for future periods**

Wigan & Leigh Hospice is starting to overcome its structural deficit but does continue to face significant financial challenges, like so many other hospices and healthcare providers across the UK.

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.

# WIGAN AND LEIGH HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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Our priorities:

### Outstanding & Accessible

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

### Strong and Sustainable

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

### Inclusive and Empowering

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

## 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 2025 is 43. 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).

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P F Carroll	
P Payne	(Resigned 4 December 2024)
D Whittaker	
A Mortimer	(Resigned 4 December 2024)
S Greenhalgh	
S Bruton	
Dr S E Kenward	(Resigned 4 December 2024)
J C Law	
M Hart	
C P Hopkinson	
J D Gammack	
Dr S E Fisher	
K Ainscough	(Appointed 24 April 2024)
J Robinson	(Appointed 4 December 2024 and resigned 24 March 2025)

# WIGAN AND LEIGH HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### **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.

On 22 May 2025 Z Graham, G Madden and D O'Brien were appointed to the Board of Trustees.

### **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 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. All hospice roles, including the executive team, will undergo a more detailed review next year.

# WIGAN AND LEIGH HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

*FOR THE YEAR ENDED 31 MARCH 2025*

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### **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 assessment**

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.

### **Statement of trustees' responsibilities**

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

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

In preparing these financial statements, the trustees are required to:

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

# WIGAN AND LEIGH HOSPICE

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

**FOR THE YEAR ENDED 31 MARCH 2025**

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

### **Auditor**

In accordance with the company's articles, a resolution proposing that Xeinadin Audit Limited be reappointed as auditor of the company will be put at a General Meeting.

### **Disclosure of information to auditor**

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report, including the strategic report, was approved by the Board of Trustees.



.....  
P F Carroll  
**Trustee**

Date: 23/10/25.....

# WIGAN AND LEIGH HOSPICE

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF WIGAN AND LEIGH HOSPICE

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#### Opinion

We have audited the financial statements of Wigan and Leigh Hospice (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 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 *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report and the strategic report prepared for the purposes of company law, is consistent with the financial statements; and
- the strategic report and the directors' report included within the trustees' report have been prepared in accordance with applicable legal requirements.

# WIGAN AND LEIGH HOSPICE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF WIGAN AND LEIGH HOSPICE

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

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report included within the trustees' report.

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

- adequate accounting records have not been kept, 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 charity for the purpose 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 charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

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

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.

# WIGAN AND LEIGH HOSPICE

## INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE MEMBERS OF WIGAN AND LEIGH HOSPICE

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- 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 is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's 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.



**Keith Roberts BA FCA (Senior Statutory Auditor)**

For and on behalf of Xeinadin Audit Limited, Statutory Auditor

Chartered Accountants

Citygate

Longridge Road

Preston

Lancashire

PR2 5BQ

United Kingdom

Date: ..... **23. 10. 25**

# WIGAN AND LEIGH HOSPICE

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
<b>Income and endowments from:</b>					
Donations and legacies	3	914,822	-	914,822	1,149,590
Charitable activities	4	3,176,083	314,360	3,490,443	2,785,883
Other trading activities	5	2,684,497	-	2,684,497	2,328,962
Investments	6	146,275	-	146,275	136,844
Other income	7	943	-	943	-
<b>Total income</b>		<u>6,922,620</u>	<u>314,360</u>	<u>7,236,980</u>	<u>6,401,279</u>
<b>Expenditure on:</b>					
Raising funds	8	1,066,497	-	1,066,497	1,054,805
Charitable activities	9	5,707,169	238,905	5,946,074	5,365,926
Other expenditure	14	32,335	-	32,335	-
<b>Total expenditure</b>		<u>6,806,001</u>	<u>238,905</u>	<u>7,044,906</u>	<u>6,420,731</u>
Net gains/(losses) on investments	15	<u>42,849</u>	-	<u>42,849</u>	<u>148,301</u>
<b>Net income and movement in funds</b>		159,468	75,455	234,923	128,849
<b>Reconciliation of funds:</b>					
Fund balances at 1 April 2024		<u>8,835,854</u>	<u>1,426,829</u>	<u>10,262,683</u>	<u>10,133,834</u>
<b>Fund balances at 31 March 2025</b>		<u>8,995,322</u>	<u>1,502,284</u>	<u>10,497,606</u>	<u>10,262,683</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

# WIGAN AND LEIGH HOSPICE

## STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
<b>Income and endowments from:</b>				
Donations and legacies	3	1,149,590	-	1,149,590
Charitable activities	4	2,624,614	161,269	2,785,883
Other trading activities	5	2,328,962	-	2,328,962
Investments	6	136,844	-	136,844
<b>Total income</b>		<u>6,240,010</u>	<u>161,269</u>	<u>6,401,279</u>
<b>Expenditure on:</b>				
Raising funds	8	1,054,805	-	1,054,805
Charitable activities	9	5,093,966	271,960	5,365,926
<b>Total expenditure</b>		<u>6,148,771</u>	<u>271,960</u>	<u>6,420,731</u>
Net gains/(losses) on investments	15	<u>148,301</u>	<u>-</u>	<u>148,301</u>
<b>Net income/(expenditure) and movement in funds</b>		239,540	(110,691)	128,849
<b>Reconciliation of funds:</b>				
Fund balances at 1 April 2023		<u>8,596,314</u>	<u>1,537,520</u>	<u>10,133,834</u>
<b>Fund balances at 31 March 2024</b>		<u>8,835,854</u>	<u>1,426,829</u>	<u>10,262,683</u>

# WIGAN AND LEIGH HOSPICE

## BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Intangible assets	17		12,336		-
Tangible assets	18		4,391,661		4,367,116
Investments	19		1,970,844		1,423,537
			<u>6,374,841</u>		<u>5,790,653</u>
<b>Current assets</b>					
Stocks	21	787		1,021	
Debtors	22	214,189		443,499	
Investments	23	2,140,536		2,508,765	
Cash at bank and in hand		2,257,622		1,966,164	
		<u>4,613,134</u>		<u>4,919,449</u>	
<b>Creditors: amounts falling due within one year</b>	24	(490,369)		(447,419)	
		<u>4,122,765</u>		<u>4,472,030</u>	
<b>Net current assets</b>			<u>4,122,765</u>		<u>4,472,030</u>
<b>Total assets less current liabilities</b>			<u>10,497,606</u>		<u>10,262,683</u>
<b>The funds of the charity</b>					
Restricted income funds	27		1,502,284		1,426,829
Unrestricted funds	28		8,995,322		8,835,854
			<u>10,497,606</u>		<u>10,262,683</u>

The financial statements were approved by the trustees on 04/09/2025



P F Carroll  
Trustee

Company registration number 01677155 (England and Wales)

# WIGAN AND LEIGH HOSPICE

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	35		560,716		(93,999)
<b>Investing activities</b>					
Purchase of intangible assets		(12,336)		-	
Purchase of tangible fixed assets		(269,968)		(22,942)	
Proceeds from disposal of tangible fixed assets		3,000		-	
Purchase of investments		(1,101,628)		(212,522)	
Proceeds from disposal of investments		597,170		203,345	
Investment income received		146,275		136,844	
<b>Net cash (used in)/generated from investing activities</b>			(637,487)		104,725
<b>Net cash generated from financing activities</b>			-		-
<b>Net (decrease)/increase in cash and cash equivalents</b>			(76,771)		10,726
Cash and cash equivalents at beginning of year			4,474,929		4,464,203
<b>Cash and cash equivalents at end of year</b>			4,398,158		4,474,929
<b>Relating to:</b>					
Cash at bank and in hand			2,257,622		1,966,164
Short term deposits included in current asset investments			2,140,536		2,508,765

# WIGAN AND LEIGH HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS

*FOR THE YEAR ENDED 31 MARCH 2025*

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### 1 Accounting policies

#### Charity information

Wigan and Leigh Hospice is a private company limited by guarantee incorporated in England and Wales. The registered office is Kildare Street, Hindley, Wigan, Lancashire, WN23HZ, England.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)". The charity is a Public Benefit Entity as defined by FRS 102.

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

The 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.

#### 1.2 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.

#### 1.3 Charitable funds

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

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.

#### 1.4 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 amounts can be measured reliably, and it is probable that 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 required 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.

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 2025

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#### 1 Accounting policies

(Continued)

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'.

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

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.

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.

#### 1.5 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.

#### 1.6 Intangible fixed assets other than goodwill

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Website development costs	20% on cost
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# WIGAN AND LEIGH HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 1 Accounting policies

(Continued)

#### 1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost (or deemed cost) and subsequently measured at cost or valuation, less accumulated depreciation and any 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 land and buildings	2% on cost
Leasehold land and buildings	2% and 12.5% on cost
Fixtures and fittings	12.5% on cost
Motor vehicles	25% on reducing balance

#### 1.8 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.

#### 1.9 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.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

#### 1.10 Financial instruments

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

#### 1.11 Taxation

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

#### 1.12 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.

#### 1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 1.14 Leases

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.

# WIGAN AND LEIGH HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 1 Accounting policies

(Continued)

#### 1.15 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.

### 2 Critical accounting estimates and judgements

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.

### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	528,923	487,947
Legacies	385,728	661,483
Membership fees	171	160
	<u>914,822</u>	<u>1,149,590</u>

### 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Charitable activities</b>						
Grants	3,176,083	314,360	3,490,443	2,624,614	161,269	2,785,883
	<u>3,176,083</u>	<u>314,360</u>	<u>3,490,443</u>	<u>2,624,614</u>	<u>161,269</u>	<u>2,785,883</u>

#### Performance related grants analysis

	Charitable activities 2025 £	Charitable activities 2024 £
Greater Manchester Integrated Care	3,144,163	2,606,166
WWL	105,443	87,730
CRASH grant for roof	25,000	-
DHSC capital grant	123,638	-
Other	92,199	91,987
	<u>(3,490,443)</u>	<u>(2,785,883)</u>

# WIGAN AND LEIGH HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### 5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	790,795	596,279
Charity shops	1,034,878	1,067,859
Lottery income	856,773	664,259
Room hire	2,051	565
	<hr/>	<hr/>
Other trading activities	2,684,497	2,328,962
	<hr/> <hr/>	<hr/> <hr/>

### 6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Rents received	15,000	13,000
Dividends	24,215	25,379
Deposit account interest	107,060	98,465
	<hr/>	<hr/>
	146,275	136,844
	<hr/> <hr/>	<hr/> <hr/>

### 7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	943	-
	<hr/> <hr/>	<hr/> <hr/>

# WIGAN AND LEIGH HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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### 8 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Lottery operation costs	197,596	261,348
Fund raising costs	364,733	298,428
	<hr/> 562,329	<hr/> 559,776
<b>Trading costs</b>		
Shop operating costs	484,079	476,334
Support costs	-	3,034
	<hr/> 484,079	<hr/> 479,368
Investment management	20,089	15,661
Total costs	<hr/> <hr/> 1,066,497	<hr/> <hr/> 1,054,805

Included within fund raising costs are wages costs of £242,895 (2024: £196,212).

Included within shop operating costs are wages costs of £260,427 (2024: £209,017).

Included within lottery operation costs are wages costs of £44,515 (2024: £42,251).

# WIGAN AND LEIGH HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 9 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	4,146,367	3,728,621
Depreciation and impairment	206,015	219,591
Travel & motor costs	35,744	47,888
Insurance	61,498	52,660
Utilities	93,555	92,699
Postage, stationery & printing	63,144	48,062
Laundry	8,654	8,787
Sundry expenses	17,589	33,821
Medical supplies	51,555	67,715
Catering	49,247	43,861
Cleaning	141,606	125,708
Repairs, renewals and computer consumables	248,718	232,963
Recruitment costs	17,036	16,670
Education and training	36,677	23,165
Drugs costs	108,313	105,278
Other charitable expenditure	14,631	9,352
	<u>5,300,349</u>	<u>4,856,841</u>
<b>Share of support and governance costs (see note 10)</b>		
Support	630,947	495,279
Governance	14,778	13,806
	<u>5,946,074</u>	<u>5,365,926</u>
<b>Analysis by fund</b>		
Unrestricted funds	5,707,169	5,093,966
Restricted funds	238,905	271,960
	<u>5,946,074</u>	<u>5,365,926</u>

# WIGAN AND LEIGH HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 10 Support costs allocated to activities

	2025 £	2024 £
Staff costs	510,873	379,822
Postage, stationery and printing	6,496	9,567
Utilities	16,284	18,121
Recruitment	7,368	7,210
Cleaning	25,401	22,549
Insurance	10,854	9,294
Sundries	1,366	2,653
Repairs and maintenance	14,761	17,703
Professional fees	37,544	31,394
Governance costs	14,778	13,806
	<u>645,725</u>	<u>512,119</u>
<b>Analysed between:</b>		
Fundraising	-	3,034
Charitable activities	645,725	509,085
	<u>645,725</u>	<u>512,119</u>

	2025 £	2024 £
<b>Governance costs comprise:</b>		
Audit fees	14,778	13,806
	<u>14,778</u>	<u>13,806</u>

### 11 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	14,778	13,806
Depreciation of owned tangible fixed assets	211,031	227,995
Loss on disposal of tangible fixed assets	31,392	-
	<u>247,201</u>	<u>241,801</u>

### 12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year ended 31 March 2025 nor for the year ended 31 March 2024.

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

# WIGAN AND LEIGH HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 13 Employees

The average monthly head count was 119 staff (2024: 111 staff) and the average number of whole time equivalent employees during the period was as follows:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
Clinical services	73	72
Support services	10	8
Income generation	14	13
Administration	22	18
Total	<u>119</u>	<u>111</u>

<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Wages and salaries	4,397,909	3,856,714
Social security costs	385,832	344,199
Other pension costs	421,336	355,010
	<u>5,205,077</u>	<u>4,555,923</u>

The number of employees whose annual remuneration was more than £60,000 is as follows:

	<b>2025</b>	<b>2024</b>
	<b>Number</b>	<b>Number</b>
£60,001 - £70,000	2	2
£80,001 - £90,000	1	1
	<u>3</u>	<u>3</u>

#### Remuneration of key management personnel

The key management personnel of the charity during the year comprised the trustees, the Chief Executive Officer, the Clinical Director, the Medical Director, the Director of Business Development and the Director of People and Operations. The employee benefits of key management personnel of the charity is as follows:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Aggregate compensation	<u>319,315</u>	<u>259,517</u>

Dr A Murray, the Medical Director of the charity, is employed by WWL NHS Foundation Trust, which provides their services to the charity. The charity did not directly remunerate the individual. This arrangement is considered a related party transaction and was conducted at arm's length.

# WIGAN AND LEIGH HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 14 Other expenditure

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net loss on disposal of tangible fixed assets	32,335	-

### 15 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	18,907	148,301
Sale of investments	23,942	-
	<u>42,849</u>	<u>148,301</u>

### 16 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 17 Intangible fixed assets

	Website development costs £
<b>Cost</b>	
At 1 April 2024 and 31 March 2025	12,336
<b>Amortisation and impairment</b>	
At 1 April 2024 and 31 March 2025	-
<b>Carrying amount</b>	
At 31 March 2025	<u>12,336</u>
At 31 March 2024	<u>-</u>

Website development costs of £12,336 have been capitalised as intangible assets under development. Amortisation will commence when the website is brought into use.



# WIGAN AND LEIGH HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 20 Financial instruments

	2025	2024
	£	£
<b>Carrying amount of financial assets</b>		
Instruments measured at fair value through profit or loss	1,970,844	1,423,537

Instruments measured at fair value through profit or loss comprises of fixed asset listed investments (note 19).

Debt instruments measured at amortised cost total £4,479,166 (2024: £4,540,650) which comprises of trade debtors (note 22), other debtors (note 22), accrued income (note 22 - included within prepayments), cash at bank and fixed term deposits (note 23).

#### Carrying amount of financial liabilities

Financial liabilities measured at amortised cost total £421,531 (2024: £374,002) which comprises of trade creditors (note 24), accrued expenses (note 24) and other creditors (note 24).

### 21 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	787	1,021

### 22 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	21,319	34,132
Other debtors	29,908	31,589
Prepayments and accrued income	162,962	377,778
	<u>214,189</u>	<u>443,499</u>

### 23 Current asset investments

	2025	2024
	£	£
Fixed term deposits	2,140,536	2,508,765

# WIGAN AND LEIGH HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 24 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Deferred income	25	68,837	73,417
Trade creditors		216,940	155,366
Other creditors		149,383	89,788
Accruals		55,209	128,848
		<u>490,369</u>	<u>447,419</u>

### 25 Deferred income

	2025 £	2024 £
Other deferred income	<u>68,837</u>	<u>73,417</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>68,837</u>	<u>73,417</u>
Movements in the year:		
Deferred income at 1 April 2024	73,417	64,036
Released from previous periods	(4,580)	(5,562)
Resources deferred in the year	-	14,943
Deferred income at 31 March 2025	<u>68,837</u>	<u>73,417</u>

### 26 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	<u>421,336</u>	<u>355,010</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# WIGAN AND LEIGH HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 27 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
DoH Capital Grant Funding	35,950	-	(1,694)	34,256
Building Fund- Annexe	231,290	-	(7,042)	224,248
Building Fund- Inpatient Unit	124,313	-	(3,831)	120,482
Woodview Centre	395,250	-	(10,200)	385,050
NHS England Capital Grant- Inpatient Unit	513,000	-	(12,000)	501,000
Macmillan 7 Day Service Project	20,975	-	-	20,975
WHISPAR Single Point of Access	29,390	-	(29,390)	-
Creative Arts Therapy Centre Fund	13,538	-	(400)	13,138
Westfield Health	6,469	-	(1,224)	5,245
Wolfson Foundation	6,185	-	(2,063)	4,122
Morrisons Foundation	7,673	-	(1,919)	5,754
National Lottery	6,481	-	-	6,481
EG Trust	6,300	-	(900)	5,400
WWL Funding	-	105,443	(105,443)	-
Crash Funding	-	25,000	(500)	24,500
Screwfix	4,375	-	(625)	3,750
Homeless Role Funding	-	15,233	(15,233)	-
Edge Hill Placement	-	23,100	(23,100)	-
DHSC Grant	-	123,638	(2,473)	121,165
Other	25,640	21,946	(20,868)	26,718
	<u>1,426,829</u>	<u>314,360</u>	<u>(238,905)</u>	<u>1,502,284</u>

# WIGAN AND LEIGH HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

27 Restricted funds	(Continued)			
Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
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
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
WHISPAR Single Point of Access	107,024	-	(77,634)	29,390
Creative Arts Therapy Centre Fund	13,938	-	(400)	13,538
Westfield Health	7,693	-	(1,224)	6,469
Wolfson Foundation	8,248	-	(2,063)	6,185
Morrisons Foundation	9,592	-	(1,919)	7,673
National Lottery	6,481	-	-	6,481
EG Trust	7,200	-	(900)	6,300
WWL Funding	-	87,730	(87,730)	-
NHS E-Prescribing Project	-	5,562	(5,562)	-
Screwfix	-	5,000	(625)	4,375
Homeless Role Funding	-	7,384	(7,384)	-
Edge Hill Placement	-	18,900	(18,900)	-
Masonic Charitable Foundation	-	24,177	(24,177)	-
Other	21,798	12,516	(8,674)	25,640
	<u>1,537,520</u>	<u>161,269</u>	<u>(271,960)</u>	<u>1,426,829</u>

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.

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.

# WIGAN AND LEIGH HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 27 Restricted funds

(Continued)

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 and a further grant was awarded to fund the purchase of a bariatric mattress for 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 and to provide training for clinical staff.

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.

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.

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

Screwfix Foundation - This is a contribution from Screwfix Foundation to fund the refurbishment of the kitchen on the in-patient unit and a further grant was awarded as a contribution to replace existing lighting with energy efficient LED units, along with PR sensors.

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.

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

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

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

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

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

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.

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

# WIGAN AND LEIGH HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 27 Restricted funds

(Continued)

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.

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

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.

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

Masonic Charitable Trust - this is a contribution to provide training for clinical staff.

Grass Roots Birdfeeders - This is a contribution for the purchase of bird feeders for the hospice gardens to encourage wildlife into the garden.

Grass Roots Wigan Retail Grant - This is a grant for the purchaser of books to be used to support bereaved children.

Shevington Parish Council - This is a grant towards the VE day Commemoration event held at the Shevington shop.

Shevington and District Community - This is a grant towards the VE day Commemoration event held at the Shevington shop.

Shevington and District Council Retail Funding raising event - This is a grant towards the "express yourself" breast cancer awareness event held at the Shevington shop.

#### 28 Unrestricted funds

Unrestricted funds hold incoming resources for the general purpose of the charity, to be spent within its objects; the balance at the period end £9,003,751 (2024 - £8,835,854) represents the net assets of the fund.

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

	At 1 April 2024 £	Incoming resources £	Resources expended £	Gains and losses £	At 31 March 2025 £
Dilapidation and refurbishment	296,804	-	-	-	296,804
General funds	8,539,050	6,922,620	(6,806,001)	42,849	8,698,518
	<u>8,835,854</u>	<u>6,922,620</u>	<u>(6,806,001)</u>	<u>42,849</u>	<u>8,995,322</u>

# WIGAN AND LEIGH HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

### 28 Unrestricted funds (Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
Dilapidation and refurbishment	296,804	-	-	-	296,804
General funds	8,299,510	6,240,010	(6,148,771)	148,301	8,539,050
	<u>8,596,314</u>	<u>6,240,010</u>	<u>(6,148,771)</u>	<u>148,301</u>	<u>8,835,854</u>

### 29 Analysis of net assets between funds

	Unrestricted funds 2025	Restricted funds 2025	Total 2025
	£	£	£
<b>At 31 March 2025:</b>			
Intangible fixed assets	12,336	-	12,336
Tangible assets	2,935,289	1,456,372	4,391,661
Investments	1,970,844	-	1,970,844
Current assets/(liabilities)	4,076,853	45,912	4,122,765
	<u>8,995,322</u>	<u>1,502,284</u>	<u>10,497,606</u>
	Unrestricted funds 2024	Restricted funds 2024	Total 2024
	£	£	£
<b>At 31 March 2024:</b>			
Tangible assets	3,011,038	1,356,078	4,367,116
Investments	1,423,537	-	1,423,537
Current assets/(liabilities)	4,401,279	70,751	4,472,030
	<u>8,835,854</u>	<u>1,426,829</u>	<u>10,262,683</u>

### 30 Analysis of reserves

	2025	2024
	£	£
Total reserves	10,506,035	10,262,683
Less		
Restricted funds	(1,502,284)	(1,426,829)
Designated funds	(296,804)	(296,804)
Unrestricted tangible/intangible fixed assets	(2,956,053)	(3,011,038)
Freely available reserves	<u>5,750,894</u>	<u>5,528,012</u>

# WIGAN AND LEIGH HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 31 Operating lease commitments

##### Lessee

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025	2024
	£	£
Within one year	116,038	120,526
Between two and five years	198,894	88,000
In over five years	29,333	51,333
	<u>344,265</u>	<u>259,859</u>

Included in operating leases is £4,740 donation in kind of a Berlingo van which is provided free of charge.

#### 32 Related party transactions

##### Transactions with related parties

Dr A Murray, the Medical Director of the charity, is employed by WWL NHS Foundation Trust, which provides their services to the charity under a secondment agreement. The charity did not directly remunerate the individual. This arrangement is considered a related party transaction and was conducted at arm's length.

#### 33 Contingent asset

Wigan & Leigh Hospice have been informed of two legacies due to them from the estate of Mr Colin Street and the estate of Mr Alan Purdham. At the year end probate had not been granted for either of these legacies.

#### 34 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.

# WIGAN AND LEIGH HOSPICE

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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<b>35</b>	<b>Cash generated from/(absorbed by) operations</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Surplus for the year	234,923	128,849
	<b>Adjustments for:</b>		
	Investment income recognised in statement of financial activities	(146,275)	(136,844)
	Loss on disposal of tangible fixed assets	31,392	-
	Gain on disposal of investments	(23,942)	-
	Fair value gains and losses on investments	(18,907)	(148,301)
	Depreciation and impairment of tangible fixed assets	211,031	227,995
	<b>Movements in working capital:</b>		
	Decrease in stocks	234	89
	Decrease/(increase) in debtors	229,310	(258,994)
	Increase in creditors	47,530	83,826
	(Decrease)/increase in deferred income	(4,580)	9,381
	<b>Cash generated from/(absorbed by) operations</b>	<b>560,716</b>	<b>(93,999)</b>

### 36 Analysis of changes in net funds

The charity had no material debt during the year.