



**NHS**  
Mersey and West Lancashire  
Teaching Hospitals  
NHS Trust

# MWL NHS Charity Annual Report and Accounts

For the year ending  
March 2024



mwlinscharity

0151 290 4400

[www.mwlinscharity.org](http://www.mwlinscharity.org)

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## Reference and administrative details

### Registration

Whiston and St Helens Hospitals' Charity, registered charity number 1053125, was entered onto the Register of Charities on 21 February 1996. The Charity was formerly renamed MWL NHS Charity 1 July 2023. Registered administrative details and overview are available on the Charity Commission website: [www.charitycommission.gov.uk](http://www.charitycommission.gov.uk)

For all enquiries relating to this report please contact the Head of Charity, Victoria Burrows.

### Principal office

Trust Headquarters  
Whiston Hospital  
Warrington Road  
Prescot  
Merseyside  
L35 5DR

### Donations & fundraising



## Administration and records

The accounting records and day-to-day administration of the funds are handled by the Trust's Financial Services department, located at Knowsley Community College, Waterpark Drive, Stockbridge Lane, Huyton, L36 3SD.

## Advisors

The following services were retained by the Charity during 2023/24.

#### Bank

NatWest  
Premier Place  
2 Devonshire Square  
London  
EC2M 4BA

#### Investment advisor

BlackRock Investment Managers  
12 Throgmorton Avenue  
London  
EC2N 2DL

#### Independent examiner

MHA  
Richard House  
9 Winckley Square  
Preston  
PR1 3HP

#### Investment advisor

Quilter Cheviot Liverpool Office  
Investing  
5 St Paul S Square  
Liverpool  
L3 9SJ

# Report of the Trustee for the year ended.

**31 March 2024**

## Foreword

The Corporate Trustee is pleased to present the Annual Report of MWL NHS Charity ('the Charity') together with the independently examined financial statements for the year ended 31 March 2024. Under Part 8 section 145 of the Charities Act 2011, the Corporate Trustee obtained a Charity Commission dispensation from the requirement to have the statutory accounts audited. External scrutiny through *independent examination* is permitted and deemed appropriate for the Charity, as its gross income is below a statutory threshold.

This 'Annual Report and Accounts' document has been prepared by the Corporate Trustee in accordance with the *Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)* issued in October 2019, Charities Act 2011 and Charities (Accounts and Reports) Regulations 2008 (see Note 1 to the accounts). It addresses all the separately established funds for which Mersey West Lancashire NHS Trust ('the Corporate Trustee', 'the Trust', or 'MWL') is the major beneficiary.

## Acknowledgement

The activities of the Charity have been achieved through the support and generosity of the local people of St Helens, Knowsley, Southport, Ormskirk and the surrounding areas, and by the tireless efforts and resources of volunteers and active fundraisers in the community, alongside the Trust's staff. Many of our donors have contributed during times of personal difficulty.

We would like to take this opportunity to extend sincere thanks, on behalf of the patients and Trust staff, to everyone who kindly gave to the Charity, as well as any supporters who gave their time and effort. Their contributions, imagination and enthusiasm are greatly appreciated.

## Ways to donate

There are a number of ways to make a donation with confidence to the Charity.

### Enthuse – our main donation platform

Donors can create a personal Enthuse fundraising page for their chosen fund, or sign up to an event organised by the Charity. They can also pay securely through the Charity's own page, with the option to consent to Gift Aid for both single donations and regular giving. For more information or to donate please visit [wshospitals.enthuse.com/profile](https://wshospitals.enthuse.com/profile)

### JustGiving

Donors can create a personal JustGiving fundraising page for their own fundraising, or pay securely through the Charity's own page, with the option to consent to Gift Aid for both single donations and regular giving.

### Bank transfer or standing order

Direct transfers can be made into the Charity bank account.

Bank name	National Westminster Bank PLC
Account Name	<b>MWL NHS Charity</b>
Account No	10003274
Sort Code	60-70-80
IBAN	GB22NWBK60708010003274
BIC	NWBKGB2L

### Cash

Cash donations can be received at the Trust's general (cash) offices at the Whiston, Southport, St Helen, or Ormskirk sites, or can be paid to the Charity through a local bank or post office, with account details as above.

### Cheque

Cheques can be posted or handed in to the Trust's general (cash) offices, made payable to **MWL NHS Charity**.

### Gift Aid

Gift Aid forms are available via the Charity's website [mwlnhscharity.org](https://mwlnhscharity.org), or by email [hello@mwlnhscharity.org](mailto:hello@mwlnhscharity.org) to accompany any donation to the Charity. The form seeks consent from the donor for the Charity to reclaim tax amounts that the donor has paid as a UK tax payer, maximising the power of a donation. This will boost your donation by 25p for every £1 you donate.

## Aims and objectives

### General

Income received by the Charity is accepted, held and administered as *funds and property held on trust for purposes relating to the Health Service* in accordance with the National Health Service Act 2006. These funds are held on trust by the Corporate Trustee.

On an everyday basis, the Charity exists to support the Trust. The Trust delivers patient care at Whiston Hospital, Southport Hospital, St Helens Hospital, and Ormskirk Hospital, as well as at various community locations throughout the region. The Charity does not have any grant-funding budgets, targets or objectives for any given financial year. Instead, the Charity operates with the utmost flexibility and responsiveness to its parent Trust in its delivery of care.

### Statute

The Corporate Trustee ensures that the statutory public benefit criteria, as detailed in the Charities Act 2011, are met by demanding that each grant funding application is critically assessed against those criteria. This process is achieved through compliance with the Charity's Expenditure Guidance policy document. Applications are prioritised and rejected or pursued based on the availability of funds, compliance with the Expenditure Guidance, and the quality of the application – 'how much benefit is generated for each pound spent?'

Where possible, funds are used to provide benefit to a wide range of patients. Further descriptions of purchases made by the Charity during the year under review are included in the *Achievements in 2023/24* section of this Report.

### Mission Statement

The Charity's Mission Statement, adopted in 2023, is as follows.

*"To further improve the quality of the Trust's patient care, by issuing grants for the purchase of medical equipment, improvement of Trust facilities and for the direct enhancement of the patient experience in other imaginative ways. This is achieved through the spontaneous generosity of the general public and by fundraising activities, events and appeals."*

This Mission Statement is the cornerstone of the Charity's *Expenditure Guidance* policy and explains the Charity's main activities.

### Objects

The principal objects of the Charity - as set out in the Declaration of Trust deed - are as follows. To provide *'for any charitable purpose or purposes relating to the National Health Service.'*

### Individual funds' purposes and decision-making

The Charitable Funds Committee has set up a range of restricted funds. Each fund's purposes relate to the betterment of care in a particular *area, function, department or specialty* which donors would

want to benefit from their generosity. Only purchases relating to the fund's purposes would be eligible for grant funding from that fund, and each request is assessed on its own merit.

The Committee has also appointed fundholders for each fund. These are senior Trust managers with expertise in the area (often, clinical specialty) addressed by a given fund. Fundholders have delegated powers up to certain financial limits to approve applications for Charity grant funding. Applications can be made by any member of Trust staff – most usually, those closest to patient care.

Higher-value grant applications (over £2k) are presented to the Director of Finance & Information for an approval decision. The approval of grants over £15k is reserved to the Charitable Funds Committee.

The Trust's Financial Services department is responsible for the financial administration of the Charity and undertakes the 'technical approval' of all grant applications, ensuring compliance with internal policies and charity law on behalf of the Committee and Corporate Trustee. In decision-making, there is always due regard for legal trusts imposed. Moreover, staff will acknowledge any non-binding 'expressions of wish' from donors in the course of making decisions.

Although the Corporate Trustee has delegated some day-to-day decision-making in terms of grant approvals, the Corporate Trustee and its Charitable Funds Committee reserve the power to apply any funds to any purpose in any area of the Trust's hospitals in accordance with the Health Service Act 2006, subject to any imposed restrictions.

## Achievement of aims and objectives

As a grant-giving charity, the Charity's aims and objectives are expressed through purchases made for the benefit of the Trust's patients and their carers. Details of some key funds' activities and achievements are set out in the *Achievements in 2023/24* section of this Report.

## Fund structure

### Overview

As at 31 March 2024, the Charity was made up of

- a single unrestricted general 'umbrella' fund, with
- 52 restricted sub-funds (31 March 2023: 12) and
- 14 restricted 'special purpose trusts' (31 March 2023: 14).

Designation (earmarking) is merely a record of the Corporate Trustee's intention at a point in time. It is not the same as a legal restriction on the funds, as this is a legal trust imposed on how and where the funds are spent. The Charity held no designated funds in 2023/24 or 2022/23, but the Corporate Trustee periodically considers earmarking. There are no funds held as custodian trustee on behalf of others. The Charity has never held endowment funds.

## Special purpose trusts

The special purpose trusts are subsidiary charities that are held on separate trusts on behalf of the umbrella charity. The purpose of each individual sub-fund and special purpose trust ('fund') focusses on a specific area, function, specialty or department of St Helens and Knowsley Teaching Hospitals NHS Trust.

<b>Name</b>	<b>Registered Charity Number</b>
The Burns and Plastics General Fund	1053125-1
The Care of the Elderly General Fund	1053125-2
The General Surgery Fund	1053125-3
The Cancer/Leukaemia Fund	1053125-4
The General Medicine General Purpose Fund	1053125-5
The Special Care Baby Unit General Fund	1053125-6
The Intensive Care Unit General Fund	1053125-8
The Whiston Hospital General Fund	1053125-9
The St Helens Hospital General Fund	1053125-10
The Ophthalmology General Fund	1053125-11
The Cardio-respiratory Research & General Purpose Fund	1053125-13
The Whiston & St Helens Children's Fund	1053125-14
The Obstetrics & Gynaecology General Fund	1053125-15
The Rheumatology General Purpose Fund	1053125-16

Further fund details are included in Note 19 to the accounts.

## Governance and management

### Constitution of the Charity

The unrestricted general umbrella fund was established using the Charity Commission's model Declaration of Trust, dated 5 January 1996. This Declaration of Trust for 'The St Helens and Knowsley Hospitals Charitable Fund' was amended in 2023 to reflect the Charity's current name of MWL NHS Charity. Various 'special purpose trusts' were individually registered with the Charity Commission as constituent/subsidiary charities in 1996, as 'linked charities' under the Charity's single registration number.

The full current name of the Charity is MWL NHS Charity. The Charity's registration number is 1053125.

### Corporate Trustee



# Annual Report and Accounts 2023/24

The sole trustee of the Charity is Mersey West Lancashire Teaching Hospitals NHS Trust. This is a 'corporate trustee', and the Charity's primary beneficiary; the public is the ultimate beneficiary. The address of the Trust's principal office is the same as that of the Charity. More information about the corporate trustee can be found here: <https://sthk.merseywestlancs.nhs.uk/annual-report-and-accounts>

The Corporate Trustee is managed by its Board of Directors which consists of executive and non-executive directors. It has responsibility for ensuring that the NHS body fulfils its duties in managing the charitable funds. Members of the Trust Board are not individual trustees under Charity Law, but act as agents on behalf of the Corporate Trustee. They fulfil the Trustee's legal duty by ensuring that funds are spent in accordance with objects and in pursuit of patient benefit, and independently determine the Charity's strategy through meetings of the Charitable Funds Committee.

The voting members of the Board of Directors of the Corporate Trustee ('Trust Board') – as identified in the Trust's Annual Report as senior managers - who served during the financial year were as follows.

Chair	Richard Fraser *
Chief Executive	Ann Marr OBE *
Deputy Chief Executive / Director of Human Resources	Anne-Marie Stretch *
Director of Finance & Information	Gareth Lawrence *
Medical Director	Dr Peter Williams *
Director of Nursing, Midwifery and Governance	Sue Redfern *
Non-Executive Director	Geoffrey Appleton *
Non-Executive Director	Gill Brown *
Non-Executive Director	Ian Clayton *
Non-Executive Director	Jeff Kozer
Non-Executive Director	Lisa Knight *
Non-Executive Director	Hazel Scott * <sup>1</sup>
Associate Non-Executive Director	Rani Thind *

\* 1 joined November 2023

All of the members were in post for the 12-month period to 31 March 2024 except where indicated.

Trust Board members who were also in post on the date of approval of this report are labelled above with an asterisk. Directors joining the Trust Board after 31 March 2023 and in post on the date of approval of this report are as follows.

Non-Executive Director	Steve Connor
	* 1 joined February 2024

## Charitable Funds Committee

This is a Committee of the Trust Board, established to ensure that the Corporate Trustee's duties are discharged.

The formal purposes of the Charitable Funds Committee can be broadly summarised as follows.

- i. To agree the purpose, strategy, policies and controls of the Charity.
- ii. To oversee the Charity's financial and treasury management processes.
- iii. To control expenditure from the funds.
- iv. To control and support fundraising and income initiatives.
- v. To recommend an Annual Report and Accounts to the Corporate Trustee, outlining the Charity's key achievements.

Decisions are made and approved at meetings of the Charitable Funds Committee, in which only Charity business is conducted. Board members do not receive any additional remuneration or payment for expenses whilst serving on the Charitable Funds Committee.

Within 2023/24, there were three formal meetings of the Charitable Funds Committee, and these took place in June and October 2023, and in February 2024. The members of the Charitable Funds Committee who served during the financial year were as follows.

Director of Finance & Information  
Managing Director  
Director of Nursing, Midwifery and Governance

Gareth Lawrence \*  
Rob Cooper\*  
Sue Redfern\*

Non-Executive Director (C)  
Non-Executive Director (C)

Paul Growney \*  
Geoffrey Appleton\*<sup>1</sup>

<sup>1</sup> Chair from December 2023

The above members were on the Committee for the 12-month period to 31 March 2024. Post titles relate to the postholder's Trust role. The Director of Finance & Information is the Executive Lead for the Committee, and the Chair is denoted (C). Specialist officers from Financial Services and the Charity/Fundraising teams also attend the Committee to present information, recommend actions and advise as required.

Committee members who were also Committee members on the date of approval of this Report are labelled above with an asterisk. Directors joining the Committee after 31 March 2024 and in post on the date of approval of this report are as follows.

Non-Executive Director  
Non-Executive Director  
Associate Non-Executive Director

Hazel Scott  
Steve Connor  
Rani Thind

## Corporate Trustee's appointments

Non-executive directors of the Trust Board are appointed by NHS England. The Chief Executive Officer is appointed by the Chair and other non-executive directors. Executive directors are recruited by the Chief Executive Officer. Directors are assigned to Committees, including the Charitable Funds Committee, by agreement of the Trust Board.

Members of the Trust Board who may engage in Charity business are briefed on appointment, or when necessary, by the Director of Finance & Information. Directors are encouraged towards continuous professional development through the Trust's ongoing performance management arrangements, and they may seek individual professional advice or training at the Trust's expense in the furtherance of their duties.

## Decision making

The Charitable Funds Committee further delegates some day-to-day decision-making powers to Trust staff, as follows.

- The Trust's Director of Finance & Information, Head of Charity and specific officers in the Trust's Financial Services and Charity/Fundraising teams, are empowered to act on behalf of the Charity, in accordance with the Committee's policies.
- The grant funding of purchases can be approved by delegated fundholders, as described within the *Individual funds' purposes and decision-making* section of this Report.

## Risk management

The Charity's key systems are designed and implemented by Mersey West Lancashire Teaching Hospitals NHS Trust, and the Charity therefore benefits from the Trust's robust internal control framework. The Charity's business activities are performed in accordance with the Trust's Standing Financial Instructions.

Risks to which the Charity is exposed are identified, and mitigating actions are considered, in meetings of the Charitable Funds Committee via the charity Risk Register. The Committee considers the Charity's risks at the Charity's, and not the Trust's, level and scale.

As at 31 March 2024, the Corporate Trustee has determined that the Charity does not have any significant residual risks.

## Reserves policy

### Background

In accordance with Charity Commission guidance, the Corporate Trustee acknowledges that there is a requirement to hold a minimum reserve balance. This is to allow freedom to initiate expenditure when required, in advance of donations, and to mitigate the impact of any unforeseen circumstances.

Conversely, the Charity Commission asserts that charities should not hold substantial unspent reserves as a matter of course. The Corporate Trustee recognises its statutory obligation to ensure that funds should be spent effectively and promptly.

### Policy

Reserves are that part of a charity's unrestricted funds that is freely available to spend on any of that charity's purposes. The actual level of reserves held is usually calculated as the total funds of a charity, less restricted funds and any other funds earmarked against, or committed to, future projects.

As at 31 March 2024, the Charity did not have any staff-based obligations or large ongoing projects, which might generate significant unforeseen obligations, and the Charity has the ability to reactively scale back expenditure to trivial levels, as discussed in the Charity's *Going concern* policy (Note 1.b. to the Accounts). The liquidity risks in the wider charity sector that are usually mitigated by the holding of reserves do not apply to this charity. Therefore, the Corporate Trustee cannot identify any need to hold high levels of reserves to March 2024.

Nevertheless, the Charity maintains a *Reserves Policy* for both operational comfort and propriety. Balances are monitored monthly against a target range (between 6 months' expenditure and 12 months' expenditure, using rolling 3-year averages). When balances exceed this range, mitigating actions are considered. For example, investment income may be retained in the unrestricted general fund.

## Reserves levels

Because, with the exception of one fund, the funds held are classed as restricted, the actual reserves figure for the Charity at 31 March 2024 was £302k (31 March 2023 £102k). This level of reserves is broadly consistent with the Charity's target range, above.

The Charity's restricted funds – although they do have narrower objects than those of the Charity and so are not 'freely available' – still have broad objects within their own areas, are subject to the apportionment of overheads, and they are often not subject to very narrow restrictions from imposed trusts. This means that, for internal management purposes only, an 'operational reserves' figure might be alternatively broadly expressed as the total funds held.

It could be argued that this represents a high level of 'operational reserves', given the very low risk of unforeseen obligation, and the appetite for support of the Charity's beneficiary trust.

The Corporate Trustee is actively monitoring balances as part of the 2024 strategic review exercise as discussed in the *Acquisition and strategic review* section. It is committed to ensuring that high fund balances are not held unnecessarily, and that the Charity's funds are put to prompt and prioritised use for the benefit of the Trust's patients.

## Investment policy

### Summary

By law, the Charity must ensure it spends any income received within a 'reasonable time of receipt'. Charities should not hold substantial unspent reserves as a matter of course. However, where NHS charitable funds have surplus monies not needed to fund immediate charitable activities, the Corporate Trustee may elect to invest some (or all) of this surplus to generate additional income to fund future activities.

All investment decisions

- must comply with the Trustee Act 2000 and have regard to the Act's standard investment criteria; and
- must be informed by appropriate professional investment advice.

The Charity limits investments involving alcohol, gambling and arms/defence, and avoids tobacco-related investments.

The overriding objective, **as expressed through the Charity's Treasury Management Policy**, is to safeguard the Charity's assets and minimise risk, whilst maximising returns net of administrative expense.

## Investments overview

In both 2023/24 and 2022/23, the Charity invested via BlackRock Investment Managers in two sub-funds of a charity authorised investment fund (CAIF): BlackRock Charities UK Bond Fund and BlackRock Charities UK Equity ESG Fund.

The total market value of these investment assets of the Charity as at 31 March 2024 was £83k (31 March 2023 £480k).

Within 2023/24, investment income of £58k (2022/23 £23k) was earned, including bank interest on the Charity's current accounts.

On 1 July 2023, St Helens and Knowsley Teaching Hospitals NHS Trust acquired Southport & Ormskirk Hospital NHS Trust to form Mersey and West Lancashire Teaching Hospitals NHS Trust. Similarly, the trusts' subsidiary charities [Whiston and St Helens Hospitals' Charity and Southport and Ormskirk Hospital NHS Trust Charitable Fund] were effectively 'joined'.

On 30 June 2023, Southport and Ormskirk Hospital NHS Trust Charitable Fund granted its balances to Whiston and St Helens Hospitals' Charity, including its investments, managed by Quilter Cheviot. As a result of the strategic review the decision was made to dispose of all investments. This process will complete in 2024/25.

## Achievements in 2023/24

The Charity has purchased many items for the benefit of patients and visitors of Mersey and West Lancashire Teaching Hospitals NHS Trust in 2023/24. Some key stories, with a positive impact on healthcare and the patient experience, are described below.

### Playground SOS Whiston Hospital Appeal

It can be scary coming into hospital, especially for children. At Whiston Hospital, our aim was to make it a little easier for our patients and their families by creating a children's outdoor play area which is suitable for all ages and abilities. It is a safe environment for our younger patients to get some fresh air and play, to take their minds off their treatment for a

## Annual Report and Accounts 2023/24

little while. In just 20 weeks the £20,000 target was exceeded because of the generosity and support of the local community.

Clare Corcoran Paediatric Ward Manager said *'The playground since being renovated has brought lots of joy and happiness to all our children, whether they are visiting outpatients or patients on our Childrens ward. They really have benefited especially, when they start feel better and then they can go and play. We are very grateful that we have such a lovely playground within our hospital.'*



## Support for our Elderly Care and Dementia patients

Our Dementia and Delirium team at Southport Hospital planned a series of simple but very effective changes for wards 7a, 10b and 11a. A post box, and door wraps are all bright and colourful additions which help to aid navigation and reduce anxiety amongst patients.



## Maternity Ward and Neonatal unit reclining armchairs.



The funding of the recliner chairs has given a much-improved patient experience for fathers, partners and families as they enable the overnight stay of partners on the maternity ward Ormskirk Hospital, and the Neonatal Unit, Whiston Hospital. Initiatives such as the creation of these facilities for them to stay, especially during the birth of their baby are so important and such a special time.

## Presents for Patients scheme – Christmas 2023

Some patients on the Trust's wards simply do not have visitors over Christmas. Even for patients with many visitors, being in hospital can be a lonely experience with few home comforts. The Charity wanted to bring smiles to the faces of inpatients over Christmas, and our annual **Presents for Patients** scheme was once again a great success!

The Charity's executive lead, Gareth Lawrence (the Trust's Director of Finance & Information) said

"Although the Charity mainly focusses mainly on amazing and quite serious projects around our hospitals, for some years now it has committed to supporting *Presents for Patients*. The Trust's staff do a fantastic job in 'making Christmas happen' across the wards and departments, making the absolute most of this grant.

"Although it represents a tiny fraction of the Charity's spend, the *Presents for Patients* grant has a huge impact on many of our Christmas inpatients. This scheme really is *what it's all about*."

## **Furniture for the Lilac Centre Counselling room**



A beautiful and calming room has been created in the Lilac Centre, St Helen's Hospital. The room will be used to support patient receiving cancer treatments, providing a quiet space for counselling and holistic therapies.

## **Other projects we funded in 2023/24**

- Ophthalmology IOL Master 700 System for St Helens Hospital
- Furniture for patient day room ward 5b Whiston Hospital
- Clevertouch 75" interactive rehabilitation screen Ward 5 d Whiston Hospital

## **Smaller things that mean a lot**

This section has outlined some key impacts made by different types of charitable expenditure that has been suggested by the Trust's teams.

On many occasions, significant patient benefit is achieved with very modest spend, using care and imagination in selecting projects that are suitable for grants from the Charity. The Corporate Trustee wishes to acknowledge the significant contribution made to patient benefit by such projects.



## Fundraising review of the year

The 2023/24 fundraising season has been fantastic again, with many Trust staff and community supporters doing amazing things to raise funds for MWL NHS Charity. Here are a few highlights from this year!

### *A collective effort for our Playground SOS Appeal*



Our appeal to create a safe enjoyable environment for children and young people visiting Whiston Hospital exceeded expectations this year. Supporters skydived from 15,000 feet and abseiled down Liverpool cathedral. Together they collected pennies and pounds in supermarkets and organised tombola's and raffles. But that's not all....

- Gary Crickson from Forge Fitness raised £2346.00 from a weekend of fitness and fun
- Joel Lysons, age 8 raised £1050.00 by climbing Snowdon
- Rob Nisbet, kayaked down the River Mersey and raised £868.00
- Liam Morrison from Vinci Facilities organised a charity football match and raised £3270.00
- Rainford Ladies ran laps of their pitch raising £241.00
- Frank Cook and the HSBC Golf Society raised £521.66
- There's also been some kind donations from other charitable groups and staff including a whopping £1000 from Team 1C!

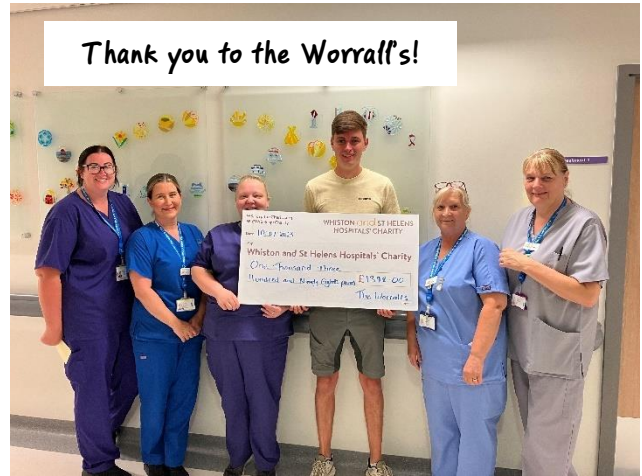
Denise Littler MWL NHS Charity Fundraising Officer led the campaign and said

*'I have been blown away by the generosity of so many people to make this project happen. Seeing the children enjoy the space every day is fantastic and shows the difference our Charity can make with the support of our local community. Thank you all so much!'*

### 3 Peaks Challenge to say thanks for looking after our Nan!

The Worrall family raised a fantastic £1,398 for the Lilac Centre to say thank you for the care their Nan – Jean Worrall received.

Joel Worrall said 'We were really excited to take on the challenge to say a huge thank you to the Lilac centre in particular for giving lifesaving treatment and unbelievable care and support for our nan (Jean Worrall). So many people are affected by cancer and luckily we live so close to an amazing hospital who have saved her life. Our family are forever grateful for this. Our Jean loves going to the lakes and was a mountaineer in her younger days - and she's still very fit, able, and active today so this was a perfect challenge!'



### Manchester Half Marathon for Bevan Court.



Annabel Spencer completed the Manchester half marathon in memory of her Grandad Frank.

Annabel and her family were overwhelmed with the support their family received whilst Frank was in the care of Bevan Court at Whiston Hospital and wanted to say a big thank you. Annabel's challenge raised a fantastic £1707 for our Charity.

## Fearne's Spooktacular Halloween Hampers!

A big well done to Fearne Disbury and her family for raising over £2000 to help our younger patients in hospital and raise awareness for cerebral palsy.

Fearne has spent a lot of time at Whiston Hospital and wanted to say a big thank you for the care she has received.



## St Helens Police Station supports families experiencing baby loss

OFFICERS at St Helens Police Station have donated a cuddle cot to Whiston Hospital's Neonatal Ward. The funds were raised from 10 months of donations from the station's tuck shop.

A CuddleCot cooling cot is a small, portable, lightweight unit that enables families experiencing the loss of their baby at any age or gestation to spend more time with them and enables more time to create memories.



## ... and finally ...

Many of those who raise funds for our Charity are often patients, family, or friends, who want to give something back for the care they have received at our hospitals. We cannot thank our fundraisers enough for their ongoing support. They literally go above and beyond for us and with their help we can make sure future patients benefit from the funds they raise.

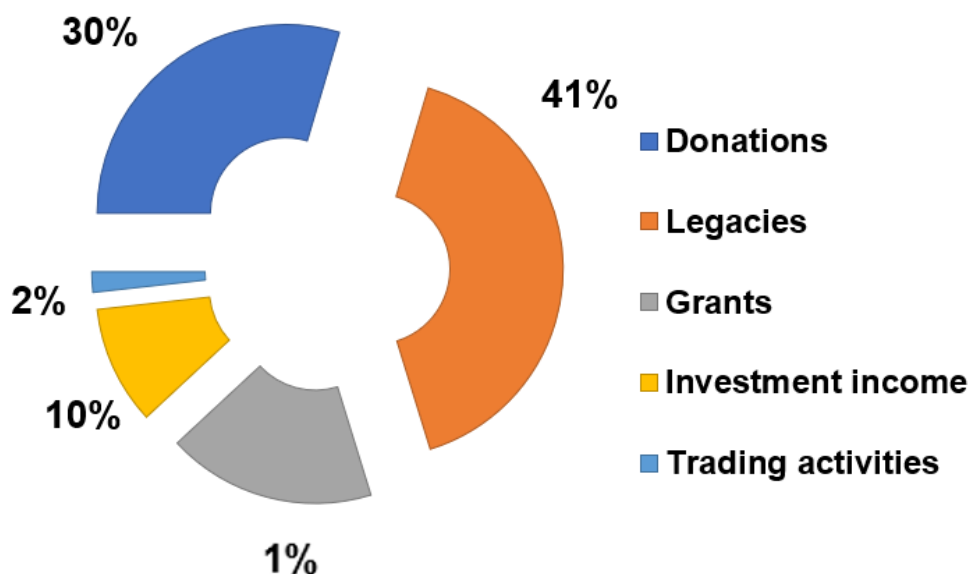
**Denise Littler – Charity Fundraiser**

## Finance and performance review

### Income summary

The Charity relies upon donations and legacies as its main source of income. Total income for 2023/24 was £571k (2022/23 £152k) excluding funds transferred from Southport and Ormskirk Hospital NHS Trust. The following chart analyses this year's income by source.

### Analysis of income



### Donations - £169k

Many of our on-site donors give to the Charity in times of personal difficulty, whilst other donors may be motivated to say 'thank-you' after returning home from an experience as a patient or carer, which leads to postal donations, JustGiving collections and external (third party) fundraising events.

Fundraising activities and events are a wonderful way for the local community to contribute and get involved. They are usually more effective if undertaken with the knowledge and approval of the Corporate Trustee, and the Charity's Fundraising team (contact details are in the *Reference and administrative details* section) can offer advice and help.

We thank all donors for their kindness and effort.

### **Legacies and grants - £232k and £102k, respectively**

We are very fortunate to be remembered through wills by numerous kind legacy donors, and we extend our thoughts and thanks to their families and friends. The Charity applies for grants when they are available and match the Charity's objectives. Legacy and grant totals can vary greatly from year to year.

### **Investment income - £58k**

To maximise the benefit of every penny donated, the Charity seeks to invest any funds which are not likely to be used in the short-term subject to forecasts and the requirements of the Reserves Policy. Recent investment market conditions are such that investment income was reasonable in 2023/24; investment opportunities and treasury policies are subject to ongoing review.

### **Other trading activities - raising funds - £10k**

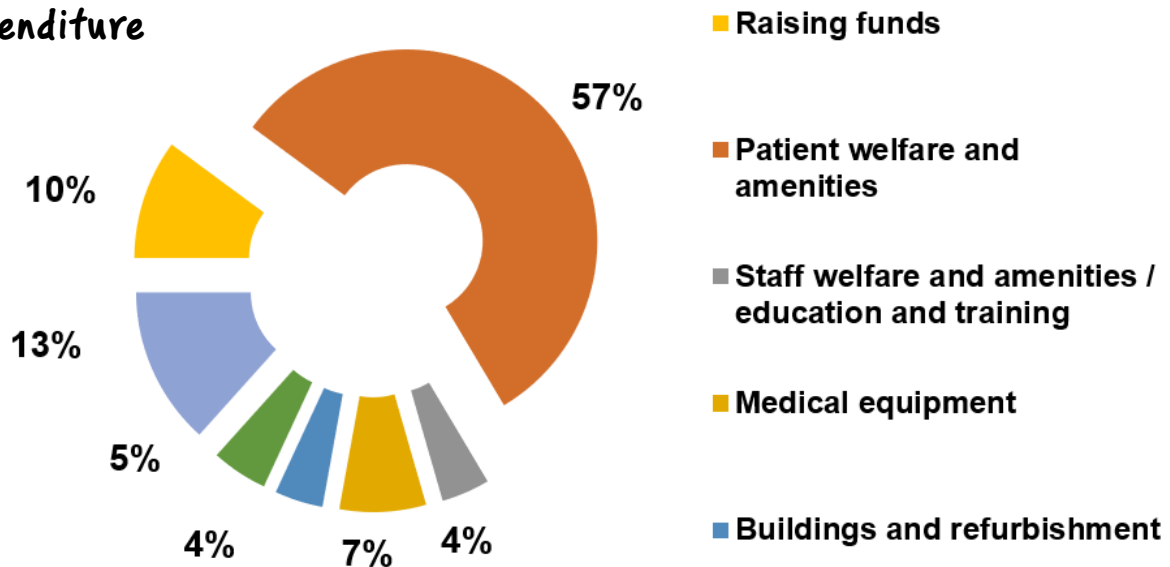
This income relates to income received in exchange for supplying goods and services to raise funds for the Charity. In 2023/24, this income was primarily generated by event ticket sales. Most of the income generated by fundraising events is currently technically classified as donations.

## **Expenditure summary**

Of the total expenditure of £465k (2022/23 £156k), £418k (2022/23 £119k) was spent on charitable activities (including support costs) across a range of programmes for patient benefit.

The allocation of support costs to charitable activities is detailed in Note 8 to the accounts.

## Analysis of expenditure



### Raising funds - (£47k)

This category includes budgeted fundraising services / resources, supporting future income growth.

### Patient welfare and amenities, education and training - (£262k)

This charitable expenditure relates to a mixture of Trust-wide projects and ‘the little things that mean a lot’ – enhancing the patient (and carer) experience and supporting discharge. Some of the key projects included in this category are detailed within the *Achievements in 2023/24* section of this Report.

### Medical Equipment (£34k)

### Buildings and Refurbishment (£19k)

This total relates primarily to costs associated to the Charity appeal Playground SOS as featured in the *Achievements in 2023/24* section of this report.

### Support costs – (£21k)

This total represents the current cost of administering the Charity.

## Future plans

The Trust, as a body operating within the NHS, is subject to uncertainty due to changes in government policy, departmental and regulatory reforms, and local developments. The Corporate Trustee is

therefore committed to flexibility in the Charity's spending decisions, to accommodate the changing needs of its major beneficiary.

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

As the Charity grows, this position may change, perhaps to incorporate the spending plans associated with appeals schemes and grants.

Significant developments occurred to the Charity in 2023/24. These are outlined in the following *Acquisition and strategic review* section of this Annual Report.

## Acquisition and strategic review

### Acquisition

On 1 July 2023, St Helens and Knowsley Teaching Hospitals NHS Trust acquired Southport & Ormskirk Hospital NHS Trust to form Mersey and West Lancashire Teaching Hospitals NHS Trust. Similarly, the trusts' subsidiary charities [Whiston and St Helens Hospitals' Charity and Southport and Ormskirk Hospital NHS Trust Charitable Fund] were effectively 'joined'.

On 30 June 2023, Southport and Ormskirk Hospital NHS Trust Charitable Fund granted its balances to Whiston and St Helens Hospitals' Charity. The new single charity – **MWL NHS Charity** – was created with effect from 1 July 2023, with administrative and governance arrangements converging throughout 2023/24.

### Strategic review

In 2022/23, the Corporate Trustee undertook a strategic review of the Charity. In June 2023, it then made a number of 'landmark' decisions on the future direction and growth of the combined MWL NHS Charity.

Key elements are as follows.

1. Appointing a Head of Charity to *lead and develop* all charity business and governance, under a recharge arrangement with the Trust.
2. Establishing the new brand, helping MWL NHS Charity to become identifiable and distinct from the Trust.
3. Streamlining and restructuring funds to make MWL NHS Charity easier to understand and administer, with work continuing into 2024/25.
4. Prioritising grant spend more effectively towards the most direct sources of patient benefit, through the implementation of a rigorous Expenditure Guidance policy document and Mission Statement.

These activities are still ongoing at the point of approval of this Annual Report and Accounts in January 2025.

**These are exciting times for MWL NHS Charity, and there is more to come.**

## Corporate Trustee's responsibilities in relation to the financial statements

The Corporate Trustee is responsible for preparing the Trustee Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including the *Financial Reporting Standard applicable in the UK and Republic of Ireland* (FRS 102).

The law applicable in England and Wales requires the Trustee to prepare financial statements for each financial year which give a true and fair view of the Charity's financial activities during the year, and of its financial position at the end of the year. In preparing financial statements that give a true and fair view, the Trustee should follow best practice and:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the *going concern* basis unless it is inappropriate to presume that the Charity will continue in operation;
- keep proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Charity, and which enables the Trustee to ensure that the financial statements comply with the requirements in the Charities Acts, the applicable Charities (Accounts and Reports) Regulations (see Note 1 to the accounts) and the provisions of the trust deed; and
- safeguard the assets of the Charity, therefore taking reasonable steps in the prevention and detection of fraud and other irregularities.

The Corporate Trustee confirms that it has met the responsibilities set out above and complied with the requirements for preparing the accounts. The financial statements (including notes) set out on pages 31 to 44 have been compiled from, and are in accordance with, the financial records maintained by the Corporate Trustee.

The Corporate Trustee is responsible for the maintenance and integrity of the general and financial information included on the Charity's webpages. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

### Statement as to disclosure to our independent examiners

So far as the Corporate Trustee is aware, at the time of approving this Annual Report and Accounts, there is no relevant information of which the Charity's independent examiner is unaware. The Corporate Trustee has taken all the steps that it ought to have taken to make itself aware of any relevant information and to establish that the Charity's independent examiner is aware of that information.

### By delegated authority on behalf of the Corporate Trustee:

Hazel Scott

23.01.25

#### Hazel Scott

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

Gareth Lawrence

23.01.25

#### Gareth Lawrence

Executive Lead - Charitable Funds Committee



# Independent examiner's report to the corporate trustee of Mersey and West Lancashire Hospitals' Charity

## MERSEY AND WEST LANCASHIRE HOSPITALS' CHARITY

### INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES

#### FOR THE YEAR ENDED 31 MARCH 2024

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I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2024 set out on pages 26 to 42.

#### Responsibilities and basis of report

As the charity's trustees you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. The independent examination has been completed instead of an audit as a result of a dispensation from the Charity Commission dated 27 November 2024.

#### Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Nicola Mason

.....  
**Nicola Mason FCA, DChA**  
Independent Examiner  
MHA  
Chartered Accountants  
Preston

Date .....27.01.25.....

## Statement of Financial Activities (SOFA)

For the year ended 31 March 2024

	Note	Unrestricted 2023/24 £'000	Restricted 2023/24 £'000	Total funds 2023/24 £'000	Total funds 2022/23 £'000
<b>INCOME from</b>					
Donations, legacies and grants	3	229	274	503	111
Other trading activities - raising funds	4	1	9	10	18
Investments	5	13	45	58	23
Other incoming resources	6	36	762	798	-
<b>Total income</b>		<b>279</b>	<b>1,090</b>	<b>1,369</b>	<b>152</b>
<b>EXPENDITURE on</b>					
Raising funds	7	(9)	(38)	(47)	(37)
Charitable activities	8	(62)	(356)	(418)	(119)
<b>Total expenditure</b>		<b>(71)</b>	<b>(394)</b>	<b>(465)</b>	<b>(156)</b>
Net gains / (losses) on investments		1	36	37	(12)
<b>NET INCOME / (EXPENDITURE)</b>		<b>209</b>	<b>732</b>	<b>941</b>	<b>(16)</b>
<b>Transfers between funds</b>		(8)	8	-	-
<b>Net movement in funds</b>		<b>201</b>	<b>740</b>	<b>941</b>	<b>(16)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward		101	610	711	727
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>302</b>	<b>1,350</b>	<b>1,652</b>	<b>711</b>

## Balance Sheet

As at 31 March 2024

	Note	Unrestricted 31 March 24 £'000	Restricted 31 March 24 £'000	Total funds 31 March 24 £'000	Total funds 31 March 23 £'000
<b>Fixed assets</b>					
Investments	12	72	11	83	480
<b>Total fixed assets</b>		<b>72</b>	<b>11</b>	<b>83</b>	<b>480</b>
<b>Current assets</b>					
Debtors	13	2	15	17	8
Cash	14a	268	1,506	1,774	331
<b>Total current assets</b>		<b>270</b>	<b>1,521</b>	<b>1,791</b>	<b>339</b>
<b>Current liabilities</b>					
Creditors	15	(40)	(182)	(222)	(108)
<b>Net current assets</b>		<b>230</b>	<b>1,339</b>	<b>1,569</b>	<b>231</b>
<b>Total assets less current liabilities</b>		<b>302</b>	<b>1,350</b>	<b>1,652</b>	<b>711</b>
<b>NET ASSETS</b>		<b>302</b>	<b>1,350</b>	<b>1,652</b>	<b>711</b>
<b>Total funds of the charity</b>					
Funds		302	1,350	1,652	711
<b>TOTAL CHARITY FUNDS</b>	19	<b>302</b>	<b>1,350</b>	<b>1,652</b>	<b>711</b>

The notes on pages 29 to 42 form part of these accounts.

Approved by the Corporate Trustee and signed on its behalf:

*Hazel Scott*

**Hazel Scott**

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

*Gareth Lawrence*

**Gareth Lawrence**

Executive Lead for the Charitable Funds Committee  
Director of Finance & Information of the Corporate Trustee

## Statement of Cash Flows

As at 31 March 2024

	Note	31 March 24 £'000	31 March 23 £'000
Cash flows from operating activities			
<b>Net cash provided by (used in) operating activities</b>	<b>14b</b>	<u>1,501</u>	<u>(71)</u>
Cash flows from investing activities			
<b>Net cash provided by (used in) investing activities</b>		<u>(58)</u>	<u>23</u>
Cash flows from financing activities			
<b>Net cash provided by (used in) financing activities</b>		<u>0</u>	<u>0</u>
<b>Increase / (decrease) in cash and cash equivalents in the reporting period</b>		<u>1,443</u>	<u>(48)</u>
Cash and cash equivalents at the beginning of the reporting period		331	379
Cash and cash equivalents at the end of the reporting period	<b>14a</b>	<b>1,774</b>	<b>331</b>

## Notes to the accounts

### 1. Accounting policies

#### a. Basis of preparation

Mersey and West Lancashire Hospitals' Charity ('the Charity') is a public benefit entity.

The accounts (financial statements) have been prepared in accordance with *Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)* second edition – October 2019 ('Charities SORP (FRS 102)'), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

The accounts (financial statements) have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair view'. This departure has involved following the Charities SORP (FRS 102) issued in October 2019, rather than the Charities SORP effective from 1 April 2005, which has since been withdrawn.

The Charity's financial statements have been prepared under the going concern basis and historical cost convention as modified by the revaluation of assets. There has been no change in the basis of accounting during the year.

#### b. Going concern

The Corporate Trustee has satisfied itself that there are no material uncertainties about the Charity's ability to continue as a going concern. This is because the Charity's expenditure and obligations are with Mersey and West Lancashire Teaching Hospitals NHS Trust. The Charity has the ability to scale costs back, in line with available cash / funds. There are no contractual staff obligations, and no long-term programmes or projects to create unfunded obligations. Grants are committed after assessing fund balances, and grant commitments can, in certain circumstances, be reversed, are short-term, and are non-recurrent in nature.

#### c. Funds structure

Unrestricted income funds comprise those funds which the Corporate Trustee is free to use for any purpose in furtherance of the charitable objects. Restricted funds are to be used in accordance with their specific restrictions, which could be imposed by the donor through a written trust, through 'appeals' fundraising, or via the discretion of the Corporate Trustee.

The major funds held are disclosed in Note 19.

#### d. Income

All income is recognised once the Charity has entitlement to it, it is probable that it will be received, and its monetary value can be measured with sufficient reliability. A donation or

legacy may be for any purpose of the charity (unrestricted funds) or for a particular purpose of the charity (restricted funds).

Given the absence of a reliable measurement basis, the significant voluntary contribution of Trust staff members is not included as Charity income in these accounts.

**e. Income from legacies**

Legacy sums notified but not received at year end will be recognised as in-year income if their receipt is considered to be 'probable' (more likely than not), in line with d., above.

Therefore, legacies are accounted for as income upon cash receipt, or where the receipt of the legacy meets each of the following 'probable' criteria.

- Confirmation has been received from the representatives of the estate(s) that probate has been granted.
- The executors have established that there are sufficient assets in the estate, after settling liabilities, to pay the legacy.
- All of the conditions attached to the legacy have been fulfilled or are in the control of the Corporate Trustee, and payment is unlikely to be challenged.

If the Charity is notified of a legacy after the reporting date but before the accounts are authorised for issue, then the legacy is accrued as income within the accounting period only if it can be shown that the 'probable' criteria are met as at the reporting date, and the legacy can be reliably measured.

If there is uncertainty as to the amount of the legacy (for example, if it is challenged) and it cannot be reliably measured by the date on which the accounts are authorised for issue, or there are unmet conditions not wholly within the control of the Charity, then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

**f. Income from other trading activities - raising funds**

This includes income earned from both trading activities to raise funds for the Charity, and income from fundraising events (ticket sales). Strictly, this income must be received in exchange for supplying goods and services, in order to raise funds for the charity. While selling donated goods is legally considered to be the realisation of a donation in kind, in economic terms it is similar to a trading activity, and is therefore included in this category.

**g. Expenditure**

All expenditure is accounted for on an accruals basis, and is recognised once there is a legal or constructive obligation, as a result of a past event, committing the Charity to make a payment. Settlement must be 'probable' – that is, it must be more likely than not that a transfer of cash will occur, and the amount of the obligation must be able to be measured or estimated reliably.

When transacting directly with third parties, contractual obligations are recognised as goods or services are supplied to the Charity. When recognising grant funding to the Trust, obligations are recognised as goods or services are supplied to the Trust.

Extraordinary grants may be issued in advance of grantee expenditure. Such grants are only issued if they are contractually required and/or are directed by the Corporate Trustee.

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

#### **h. Expenditure on raising funds**

These are costs associated with generating incoming resources, and are recognised as per the Charity's other expenditure. The costs of budgeted fundraising services and resources have been included. Unless directly attributable to a particular fund, such costs are apportioned across the Charity's funds.

#### **i. Charitable activities and apportionment**

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

*Charitable activities* costs comprise the grant-funding expenditures of charitable projects, and all overheads (administration and governance costs), charged directly to funds. Overheads ('support costs') are then apportioned across the funds. This results in a total cost as disclosed in Note 8.

*Governance costs* comprise the costs of independent examination and the element of the administration fee which is deemed attributable to supporting the Charitable Funds Committee and for providing policies, papers, advice and recommendations, in addition to the creation of this Annual Report and Accounts.

#### **j. Investments**

Any investments held are stated at market value as at the Balance Sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluation (and disposals) throughout the year. Investments with a maturity date exceeding 12 months are shown as non-current (fixed) assets.

#### **k. Realised gains and losses from investment**

All gains and losses are taken to the Statement of Financial Activities as they arise. Realised gains and losses on investments are calculated as the difference between sales proceeds and market value at the start of the year (or purchase cost if bought in year). Unrealised gains and losses are calculated as the difference between market value at the year end and opening market value (or purchase cost if bought in year).

In line with the principles of fund accounting, all gains (or income) and losses (or expenditure) pertaining to treasury activity are allocated back to each individual 'originating' fund.

#### **l. Financial instruments**

Financial assets and financial liabilities are recognised when the Charity becomes a party to the contractual provisions of the instrument. All financial assets and liabilities are initially measured at transaction price (including transaction costs). The Charity's financial instruments comprise balances from across the Balance Sheet: *Financial asset investments, debtors, cash and creditors*.

The Charity's financial assets and financial liabilities qualify as 'basic financial instruments'. These basic financial instruments are initially recognised at transaction value and are subsequently measured at amortised cost which equates to settlement value / recoverable amount.

**m. Contingent assets and liabilities**

A contingent asset is a possible asset that arises from a past event, but which is not recognised in the Charity's Balance Sheet as its existence can only be confirmed by future events which are not within the Charity's control.

If receipt of a legacy is probable, but it cannot be reliably measured by the date of compilation of these accounts, then the legacy is shown as a contingent asset until all of the conditions for income recognition are met.

A contingent liability is either a possible but uncertain obligation, or a present obligation that is not recognised in the Charity's Balance Sheet because

- a transfer of economic benefit to settle the possible obligation is not probable; or
- the amount of the obligation cannot be estimated reliably.

**n. Critical accounting judgements and key sources of estimation uncertainty**

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

In assessing whether conditions have been met such that a grant claim is formally fully agreed and therefore recorded as expenditure, judgement is applied by delegated officers of the Corporate Trustee. Similarly, when applying the Charity's accounting policies to the recognition of legacies, judgement is required to assess the circumstances surrounding each legacy. The Corporate Trustee's going concern judgement is discussed in Note 1.b..

The Corporate Trustee does not consider that there are any other significant judgements, nor has it identified sources of estimation uncertainty, which present a significant risk of causing a material adjustment to the accounts within the next reporting period.



## 2. Related party transactions

The Charity is a subsidiary of Mersey and West Lancashire Teaching Hospitals NHS Trust, and the Trust is therefore a related party. The Trust's primary 'place of business' is Trust Headquarters, as detailed in the *Reference and administrative details* section of the Annual Report. The Trust is a public benefit corporation established under the NHS Act 2006, and is both the Corporate Trustee and the primary beneficiary of the Charity. The Charity's ultimate parent is HM Government.

The Charity provides funding to the Trust for approved expenditure made on behalf of the Charity. All of the Charity's expenditures are with or via the Trust. During the year, the Charity made cash payments totalling £161k (2022/23 £188k) to Mersey and West Lancashire Teaching Hospitals NHS Trust.

At 31 March 2024, the Charity owed Mersey and West Lancashire Teaching Hospitals NHS Trust £213k (31 March 2023 £108k) for unpaid grants and support services delivered but not yet paid. All transactions entered into during the year were conducted on an arm's length basis.

During the year, none of the members of the Trust Board, Charitable Funds Committee or senior Trust staff, or parties related to them, were beneficiaries of the Charity, and none of these individuals have undertaken any material transactions with the Charity or received honoraria, emoluments or expenses in the year which were funded by the Charity.

Board members, and other senior staff, take decisions on both Charity and Trust matters, but endeavour to keep the interests of each discrete, and do not seek to benefit personally from such decisions. Declarations of personal interest have been made in both capacities and are available to be inspected by the public. Trustee indemnity insurance has not been deemed necessary to date.

Prior to 31 March 2013, NHS charitable funds considered to be subsidiaries were excluded from accounts consolidation ('group accounts'), in accordance with Treasury accounting directions. This dispensation is no longer available and NHS providers need to consolidate any material NHS charitable funds. The Trust reviewed the figures contained in the single-entity financial statements within this Annual Report and Accounts, and has determined that they are immaterial to the 'Trust group'. Consolidation has therefore not occurred in 2023/24, nor did it occur in any previous year.

## 3. Income: Donations and legacies

	2023/24	2023/24	2023/24	2022/23
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Donations	36	133	169	108
Legacies	91	141	232	2
Grants receivable	102	-	102	1
<b>Total donations and legacies</b>	<b>229</b>	<b>274</b>	<b>503</b>	<b>111</b>

#### 4. Income: Other trading activities - raising funds

	2023/24	2023/24	2023/24	2022/23
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Fundraising events, sales and raffles	1	9	10	18
<b>Total</b>	<b>1</b>	<b>9</b>	<b>10</b>	<b>18</b>

This income category only includes raised income for which there is an exchange; for example, monies collected due to ticket sales for official events, or the selling of goods. In 2023/24, this income primarily related to ticket sales.

This figure therefore does not capture the flow of income generated by the ongoing and ad hoc representation of the Charity to patients and visitors by Trust staff, or the donations collected at one of the Charity's many events held throughout 2023/24, which would be included under *Donations* in Note 3.

#### 5. Income: Investments

	2023/24	2023/24	2023/24	2022/23
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Bank account interest	8	18	26	6
Fixed asset investments net of management costs	5	27	32	17
<b>Total (all held in UK)</b>	<b>13</b>	<b>45</b>	<b>58</b>	<b>23</b>

## 6. Income: Other incoming resources

	2023/24	2023/24	2023/24	2022/23
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Transfer from Southport and Ormskirk Charitable funds	36	762	798	-
<b>Total</b>	<b>36</b>	<b>762</b>	<b>798</b>	<b>-</b>

## 7. Expenditure: Raising funds

	2023/24	2023/24	2023/24	2022/23
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Fundraising services / resources	(8)	(38)	(46)	(26)
Expenditure on events and activities	(1)	-	(1)	(10)
JustGiving fees, licences and charges	-	-	-	(1)
<b>Total</b>	<b>(9)</b>	<b>(38)</b>	<b>(47)</b>	<b>(37)</b>

The Corporate Trustee has approved the recharge of fundraising service and resource costs from the Trust to the Charity, on a recurring basis.

## 8. Expenditure: Charitable activities

The Charity grants funding to support Mersey and West Lancashire Teaching Hospitals NHS Trust, through the purchase of goods and services for the Trust, consistent with the charitable objects of the Charity. This is the Charity's single 'charitable activity', which it internally reports under various category headings.

Support costs (overheads) comprise the Charity's administration fee, which is explained in Note 10, sundry direct costs such as systems costs, and audit / independent examination fees, detailed in Note 11.

Support costs can be split into different categories as shown below. These are allocated to the Charity's granting costs to generate the *Charitable activities* expenditure total, per the Statement of Financial Activities (SOFA). Apportionment is discussed in Note 1.i.

Expenditure due to charitable activities is detailed as follows.

	2023/24	2023/24	2023/24	2022/23
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
<b>Grants issued to the Trust</b>				
Patient welfare and amenities	(43)	(219)	(262)	(41)
Staff welfare and amenities	(7)	(4)	(11)	(4)
Staff education and training	-	(8)	(8)	(14)
Medical equipment	-	(34)	(34)	
Buildings and refurbishment	-	(19)	(19)	
Other grants	(4)	(18)	(22)	(37)
<b>Total grants - single charitable activity</b>	<b>(54)</b>	<b>(302)</b>	<b>(356)</b>	<b>(96)</b>
<b>Support costs</b>				
Administration fee	(5)	(38)	(43)	(19)
Independent examiner fee	(1)	(3)	(4)	(1)
Systems, banking and sundries	(2)	(13)	(15)	(3)
<b>Charitable activities - total per SOFA</b>	<b>(62)</b>	<b>(356)</b>	<b>(418)</b>	<b>(119)</b>

The element of support costs that is deemed by the Corporate Trustee to be governance costs (Note 1.i.) is the independent examiner fee, and 30% of the administration fee. This totals £17k (2022/23 £7k).

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

## 9. Analysis of grants

Grants are made to support Mersey and West Lancashire Teaching Hospitals NHS Trust in its purchase of revenue goods or services and fixed assets, and this is the Charity's sole activity. This expenditure is described in Note 8, and in the descriptions of management arrangements and performance reporting within the Annual Report.

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

## 10. Analysis of staff costs

The Charity does not directly employ staff. Instead, the resources of Mersey and West Lancashire Teaching Hospitals NHS Trust are used, and an administration fee is levied by the Trust in order that the Trust can recover estimated costs incurred. This administration fee is subject to the approval of the Charitable Funds Committee. Similarly, the fundraising service, which largely comprises staff costs, is recharged at cost to the Trust.

The staff who perform these administrative and fundraising functions work within Trust policy and under Trust direction, with identical terms and conditions to all other Trust staff, and their workload may be covered by colleagues interchangeably. These points would all suggest that these staff have not been seconded into the Charity, and that the supply is one of service, not of staff.

The Charity therefore does not require separate staff costs disclosures, and the service expenditure (administration fee) is contained within Note 8. The fundraising service charge is disclosed in Note 7.

## 11. Costs of audit / independent examination

The independent examiner's fee relates solely to the independent examination of these accounts. No other additional services have been provided by the independent examiner. This fee is included wholly within *Charitable activities* in the Statement of Financial Activities (Note 8).

## 12. Fixed asset investments

	31 March 24	31 March 24	31 March 24	31 March 23
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
<b>Movement in fixed asset investment</b>				
<b>Market value brought forward</b>	<b>126</b>	<b>354</b>	<b>480</b>	<b>492</b>
Add: additions to investments at cost	34	713	747	-
Add: gains/losses due to revaluation	1	36	37	(12)
Less: disposals at carrying value	(89)	(1,092)	(1,181)	-
<b>Market value as at 31 March (closing balance)</b>	<b>72</b>	<b>11</b>	<b>83</b>	<b>480</b>

As from 1st July 2023 Southport and Ormskirk Hospitals' Charity was acquired by St Helens and Knowsley Hospitals' Charity and subsequently the Charity was renamed Mersey and West Lancashire Hospitals' Charity. Investments were acquired as a result and a strategic decision made to liquidate all investments. The process will finish in 2024/25. All investments are listed investments.

### 13. Current assets: Debtors

	31 March 24 Unrestricted £'000	31 March 24 Restricted £'000	31 March 24 Total £'000	31 March 23 Total £'000
Accrued income	2	15	17	6
Prepayments	-	-	-	2
<b>Total</b>	<b>2</b>	<b>15</b>	<b>17</b>	<b>8</b>

Due to the balance and nature of the Charity's debtors, exposure to credit risk is negligible. No debts are past due or impaired.

### 14a. Current assets: Cash

	31 March 24 Unrestricted £'000	31 March 24 Restricted £'000	31 March 24 Total £'000	31 March 23 Total £'000
Cash at bank and in hand	268	1,506	1,774	331
<b>Total</b>	<b>268</b>	<b>1,506</b>	<b>1,774</b>	<b>331</b>

The carrying value of *financial assets measured at amortised cost* is measured as the total of balances in Notes 12. and 13.

## 14b. Reconciliation of net movement in funds to net cash flows from operating activities

	31 March 24	31 March 23
	Total	Total
	£'000	£'000
<b>Net movement in funds for the reporting period (per SOFA)</b>	<b>941</b>	<b>(16)</b>
Adjustments		
Depreciation charges	-	-
Sale of investments	397	-
Dividends, interest and rents from investments	58	(23)
Loss/(profit) on the sale of fixed assets	-	-
Net (gains) / losses on investments	-	12
(Increase) / decrease in debtors	(9)	(3)
Increase / (decrease) in creditors	114	(41)
<b>Net cash provided by (used in) operating activities</b>	<b><u>1,501</u></b>	<b><u>(71)</u></b>

## 15. Current liabilities: Creditors

	31 March 24	31 March 24	31 March 24	31 March 23
	Unrestricted	Restricted	Total	Total
	£'000	£'000	£'000	£'000
Other creditors - amounts due to the Trust	(40)	(173)	(213)	(101)
Accruals		(9)	(9)	(7)
<b>Total</b>	<b><u>(40)</u></b>	<b><u>(182)</u></b>	<b><u>(222)</u></b>	<b><u>(108)</u></b>

Amounts owed to Mersey and West Lancashire Teaching Hospitals NHS Trust relate to unpaid obligations for services delivered, and grants issued but not yet paid. The carrying value of *financial liabilities measured at amortised cost* equates to the accruals row above.

## 16. Contingent assets and liabilities

If receipt of a legacy is probable at 31 March, but it cannot be reliably measured by the date of compilation of these accounts, then the legacy is disclosed as a contingent asset until all of the conditions for income recognition are met. The Charity had no contingent assets (or liabilities) as at 31 March 2024 (31 March 2023 nil).

## 17. Commitments

The Charity has no other undisclosed commitments.

## **18. Non-adjusting events after the end of the reporting period**

No significant non-adjusting events after the end of the reporting period have been identified.

## **19. Analysis of material funds**

The Charity has a single unrestricted general fund. It exists to fund patient-centred projects across both Trust sites, particularly in those areas not addressed by the other funds. The specialty funds are restricted as they are the focus of active fundraising, that is, 'specialty appeals'. The objectives of all of the Charity's funds are disclosed in the *Aims and objectives* section of the Annual Report.



# Annual Report and Accounts 2023/24



## Summary of 2023/24 fund movements

	1 April 2023			31 March 2024	
	Balance forward	Income	(Expenditure)	Gain/(Loss)	Balance carried forward
	£'000	£'000	£'000	£'000	£'000
<b>UNRESTRICTED FUNDS</b>					
General fund	101	279	(71)	(7)	302
<b>UNRESTRICTED FUNDS total</b>	<b>101</b>	<b>279</b>	<b>(71)</b>	<b>(7)</b>	<b>302</b>
<b>RESTRICTED FUNDS</b>					
<b>Specialty / Department funds</b>					
Burns & Plastics	40	17	(27)	-	31
Care of the Elderly	15	9	(13)	-	11
General Surgery	2	2	-	-	4
Cancer / Leukaemia	38	2	(8)	-	33
General Medicine	1	1	(1)	-	2
Special Care Baby Unit	11	3	(8)	-	6
Intensive Care Unit	33	4	(3)	-	34
Ophthalmology	34	2	(36)	-	-
Cardio-respiratory	14	6	(1)	-	19
Children's Fund	2	3	(1)	-	4
Obstetrics & Gynaecology	13	2	(3)	-	11
Rheumatology	7	2	(3)	-	6
Lilac Centre	215	59	(38)	-	236
A&E	12	1	(1)	-	12
Dermatology	9	-	(1)	-	9
Gastrology	4	2	(1)	-	5
Radiography	4	-	-	-	4
Urology	8	1	(1)	-	8
Haematology / Microbiology	9	-	(1)	-	9
Theatres / Anaesthetics	8	-	(1)	-	7
Diabetes	2	-	(1)	-	1
Breast Care	68	66	(14)	-	120
Medical Education	19	1	(1)	-	19
Chaplaincy	1	-	-	-	1
<b>Site funds</b>					
Whiston Hospital	14	1	(1)	-	14
St Helens Hospital	24	1	(2)	-	23
<b>Appeal fund</b>					
Playground SOS Appeal	-	22	(22)	-	-

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	1 April 2023			31 March 2024	
	Balance forward	Income	(Expenditure)	Gain/(Loss)	Balance forward
	£'000	£'000	£'000	£'000	£'000
<b>Former Southport and Ormskirk Funds</b>					
Accident & Emergency		2	-	-	2
Anaesthetic		1	-	-	1
Bereavement		13	-	-	13
Cancer		83	(6)	12	89
Children		10	(2)	-	8
Clayton Fund (SIU)		17	(7)	(1)	8
Critical Care		16	1	-	17
Dermatology		2	-	-	1
Diabetes		29	(2)	(1)	27
Gastro Entro		1	-	-	1
GUM Training		17	(1)	(1)	15
Medical Day Unit		53	(4)	7	57
Neonatal		16	(1)	-	15
Ophthalmology		-	1	-	1
Ormskirk patients		204	(80)	25	148
Palliative Care		13	(1)	-	12
Pharmacy		17	(1)	(1)	15
SIU General		42	(9)	5	38
Southport patients		83	(58)	8	34
Surgical Fund		1	-	-	1
Urogynaecology Research & Education		3	-	-	3
Vascular Research		1	-	-	1
Ward 7A Cardiology		13	(1)	-	12
Ward7B Rehabilitation		37	(2)	(1)	34
Ward 9A Short Stay Unit		4	-	-	4
Ward 9B Frail Elderly Short Stay- Dementia & Elderly Care fund		8	(4)	(1)	3
Ward 10A Emergency Assessment Unit		1	-	-	1
Ward 11B General Medical		4	-	-	4
Ward 14B Respiratory		2	-	-	2
Ward 15A General Medicine		3	-	-	3
Ward 15B Stroke Unit		8	-	-	8
Ward G Urology		3	-	-	3
Ward H Orthopaedics		20	(1)	(1)	18
West Lancashire Community Fund		8	-	-	7
Covid-19		36	(2)	(1)	33
Schwartz Rounds		69	-	-	69
Chaplaincy & SCF		2	-	-	1
Paediatric Diabetes and Endocrine		31	(25)	(5)	1
Bereavement (baby)		11	-	(2)	9
Paediatric A&E		4	-	-	4
<b>RESTRICTED FUNDS total</b>	<b>610</b>	<b>1,097</b>	<b>(395)</b>	<b>39</b>	<b>1,350</b>
<b>TOTAL FUNDS</b>	<b>711</b>	<b>1,375</b>	<b>(464)</b>	<b>34</b>	<b>1,652</b>

As with all Notes, the figures in this table are subject to roundings.