



Trustee's Annual Report & Accounts

For the year to 31st March 2023

Wrightington, Wigan and Leigh Health Services Charity

Registered Charity No. 1048659



Contents

Chairman’s welcome	3
Your support, our appreciation	4
Fundraiser Stories	4
Future Plans	9
Objectives of the Charity	10
Structure, governance, and management	10
Reference and administrative details	12
Risk management	13
Reserve’s policy	14
Investment policy	14
Annual review of income and expenditure	14
Statement of Trustee’s Responsibilities	15
Independent examiners report to the Trustees of Wrightington, Wigan and Leigh Health Services Charity	17
Statement of Financial Activities for the year ending 31st March 2023	18
Balance Sheet as at 31st March 2023	19
Statement of Cash flows for the year ending 31st March 2023	20
Notes to the accounts	21
1 Accounting policies	21
3 Donations and legacies.....	24
4 Income from charitable activities	24
5 Income from investments.....	24
6 Raising funds.....	24
7 Analysis of grants	25
8 Analysis of staff costs	25
9 Analysis of charitable activities.....	25
9.1 Support and Governance Costs	26
10 Independent Examiners Remuneration	26
11 Analysis of debtors.....	26
12 Analysis of cash.....	26
13 Analysis of current liabilities	27
14 Reconciliation of net income/(expenditure) to net cash flow from operating activities	27
15 Contingent assets and liabilities	27
16 Commitments The Charity has no commitments undisclosed in the Balance Sheet.	27
17 Analysis of Material Funds	28

Chairman's welcome

I am delighted to present the 2022/23 annual report for Wrightington, Wigan and Leigh Health Services Charity known to staff, patients, and supporters as Three Wishes.

We have had the pleasure of working with colleagues throughout the Foundation Trust who so generously gave up their time to take part in fundraising events and activities to support Three Wishes. Details of some of these events can found on pages 4 to 7.

And finally, on behalf of the Charitable Trust Committee, I would like to take this opportunity to thank all our supporters, fundraisers and volunteers for their hard work, commitment, and continued generosity throughout the year and for your most valuable contribution to the welfare and wellbeing of our patients, visitors, and staff.

Mark Jones, Chairman



Your support, our appreciation

The mission of Wrightington, Wigan and Leigh Health Services Charity is to further improve the environment and experience of our patients through purchasing equipment and enhancing services across all sites. This is achieved by the incredible support the charity receives from fundraisers, volunteers, those donating in memory of a loved one, or in recognition of the great care and service they have received.

The motivation and commitment shown by our supporters, is heartwarming and inspiring. All donations received make a real difference to our patients.

We are immensely grateful to the many generous and committed members of our community who have helped to raise funds for our Charity. On behalf of our service users, carers, and staff we send our appreciation to everyone who has helped to make 2022-23 a successful year.

Fundraiser Stories

Whilst the Charity does not employ a dedicated fundraising manager, fundraising is encouraged throughout the Foundation Trust and we have been fortunate to have received support from both the public and employees of the hospital in raising funds for the Charity this year.

The following highlights some of the fundraising events that took place this year.

Charity Cycle

Consultant in Medicine, Dr Saleh Ali, and Consultant Pharmacist Frailty, Dula Alićehajić-Bečić undertook a charity cycle from Royal Albert Edward Infirmary (RAEI), Clock Tower Entrance to Southport, and then returning to RAEI.

The bike ride which took place on Saturday 2nd July at 7am raised more than £600 for the Three Wishes Minds and Memory charitable fund which supports our elderly, stroke, and dementia patients. This fund purchases items such as new equipment dementia dolls, twiddle muffs and dementia friendly signs.

Dr Ali and Dula were greeted on their return to the hospital by colleagues from the department in which their fundraising efforts will be utilised.

A huge well done to Dr Ali and Dula - this is a great achievement!



Wrightington Family Fun Day

On 9th October, WWL held a Wrightington Family Fun Day to raise funds for Three Wishes Wrightington Wish Fund.



Local companies, face painters, and a host of activities, including remote racing cars, lazer beam, food vendors, tombolas and raffles came along to make this a memorable day. There were visits from emergency services, a variety of classic cars and our very own Three Wishes', Albert the Bear.

Nearly £1,200 was raised on the day and the incredible donations are still coming in. We would like to thank everyone who was involved in organising the event, and those who attended and donated.

Glitz and Glam for the Neonatal Unit

Young mum, Sacha, gave birth to her, son, Rico, back in May 2017. Weighing 3lbs, Rico was born at 30 weeks, which led to him being transferred to our Neonatal Intensive Care Unit.

Following Rico's stay in the Neonatal Unit Sacha arranged a charity ball at Wigan's DW Stadium, with nearly 150 people attending and raising a massive £4,000.

A DJ, magician, and local singer, Tom Byron, attended to keep the guests entertained, as well as raffles, a tombola and an auction.



The Molyneux Family's donation

Gill and Paul Molyneux, a family from Shevington made a donation to WWL's Rainbow Ward of gifts and toys and goodies for patients.



The family raised funds over the festive period, by producing a magnificent Christmas lights display at their home, bringing joy to the community who donated generously.

Now in its eighth year, Gill and Paul hold the annual fundraiser as a thank you for the care their sons, have received during stays on the children's ward.

Cancer Care Services fundraiser at Ashton Golf Club

Our Senior HR Business Partner and colleague Lorraine Woods organised a fundraising event at Ashton golf club where she helped to raise £15,500 as a thank you to the team who provided her with excellent care on the cancer care unit.

Raffles and collection tins

League of Friends at Leigh Outpatient Department and Antenatal Department at Thomas Linacre Centre have raised £1,062 from raffles and £1,000 from collection tins. Well done to these departments and thank you for your continued support.

Fundraising Heroes

Several successful Just Giving pages have been created over the year to raise funds for our Charity and we are extremely grateful to all of those who have chosen Three Wishes as their Charity of choice.

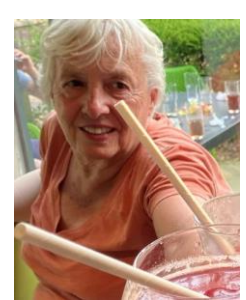
We are constantly amazed by the generosity of our local community; the people of Wigan are constantly fundraising for Three Wishes, and we are extremely grateful for all support and help. Whilst we thank every one of you, we would like to say a special thank you to the following for their support this year:

James Hunter, Triathlon for Babies & Childrens Fund, raised £114.

Tara Allen, 20k Walk at Heybridge Basin for the Heart & Lung Fund, raised £733.

Elaine Pierce, Boogy for Boobies for the Women's Wish Fund, raised £994.

Elizabeth Mary Hopkins, 70th Birthday Party for Cancer Care, raised £581.



Campaigns

The Charity has one active fundraising campaign which will continue during 2022/2023.

In Pink

In Pink is a campaign that has been set up to raise funds for equipment ultimately to support the breast screening service in screening more women faster. The campaign also aims to highlight the importance of breast screening appointments and to encourage all women to attend an appointment if they are invited.

Since the launch of this campaign in October 2019, £43k has been raised.

This has been raised by a range of activities including: The physio team hosting a friendly football match, numerous bake sales, Thumkas & Twirls Dandiya Dance Event and a special concert held by Greater Manchester Police organised by Barry Frost JP, Elaine and Dave Pierce.



We would like to take this opportunity to thank all those that have supported us during the year.

The difference we make to our patients.

During the year, the Charity spent £181k on equipment and patient comforts aimed at enhancing the patient experience when visiting hospital.

Some of our key purchases and how these have made a difference to our patients are detailed below:

Stryker Beds

The Heart and Lung fund purchased 4 electrical beds for transferring patients to and from the Cardiac Catheter Lab.

This increases Patient comfort and safety and due to the motorized drive supports staff by reducing the strenuous task of pushing and pulling.



Wildflower Tokens, End of Life Cameras & Inkless Wipes



Wildflower tokens purchased through charitable funds, are used as part of our End-of-Life care. This is just one of keepsake offered to bereaved relatives.

Wildflower seed cards are also offered which if planted will grow and multiply year on year as a lasting memory.

The purchase of an end-of-life camera enables bereavement photographs to be offered to families to capture the last moments they spend together with their loved ones.



Lifting Chair for the Trauma and Orthopaedics service

The lifting chair is a piece of equipment that can be used by the staff at Wrightington Hospital to lift patients easily, ensuring patient comfort and safety whilst reducing the physical impact of lifting patients on staff.

The chair has been used on several occasions, on one occasion a patient had fallen in the main entrance and could not get up due to severe pain, using the lifting chair the staff safely lifted the patient from the floor without any discomfort for either the patient or the member of staff.

One team member said “From the bottom of my heart, and I know I speak for the staff on the wards and throughout Wrightington, thank you for purchasing this lifting chair for us. It has been an absolute asset to patients and staff alike”.



Future Plans

Three Wishes will continue to work alongside and support Wrightington Wigan and Leigh Teaching Hospital NHS Foundation Trust during 2023/24 to improve the quality of patient care, through staff training, purchasing medical equipment and enhancing the patient environment and experience.

Included within our plans for the coming year are the purchase of 5 RITA System's (Reminiscence, Interactive, Therapy Activities) which helps to engage and stimulate our patients who suffer with dementia.

We also plan to purchase a therapy bed and specialised chemotherapy chair as well as 5 new saddle chairs and overbed tables for the cancer care unit.

Also, in our plans are the purchase of 4 Vital Sign Machines and an interactive floor & table for our children's unit.

Objectives of the Charity

Statute

The Charity is committed to spend in line with the statutory public interest benefit criteria. It is additionally guided by its specific objects and mission statement, below.

The principal objectives and purposes of Wrightington, Wigan and Leigh Health Services Charity, as set out in the trust deed, are as follows.

“To provide for any charitable purposes relating to the National Health Service”.

The Charity works alongside the Foundation Trust to ensure that the advancement of healthcare is achieved daily. The Charity’s approved mission statement is as follows.

“The mission of Wrightington, Wigan and Leigh Health Services Charity is to further improve the quality of patient care, through staff training, purchasing medical equipment and enhancing the patient environment and experience. This is achieved through the generosity of the public and by fundraising activities, events and appeals.”

Structure, governance, and management

Corporate Trustee

The sole corporate trustee of the charity is Wrightington, Wigan and Leigh NHS Teaching Hospitals Foundation Trust. The Charity was established in accordance the National Health Services (Consequential Provision) Act 2006.

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 Foundation 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 the objects of each fund in pursuit of public/patient benefit, and independently determine the Charity’s strategy through meetings of the Charitable Trust Committee.

The Charity adopted the working name ‘Three Wishes’ in 2012. The full current name of the Charity is Wrightington, Wigan and Leigh Health Services Charity.

Charitable Trust Committee

The Foundation Trust is the sole trustee of the Wrightington, Wigan and Leigh Health Services Charity, registered charity number 1048659, (“the Charity”) in its corporate capacity.

The corporate trustee has powers under section 11 of the Trustee Act 2000 to appoint and delegate to agents. This power includes appointing a committee, membership of which is not necessarily restricted to its directors.

The corporate trustee also has powers under the Inheritance and Trustees’ Powers Act 2014 power of advancement as set out in Chapter 16, Section 9.

The Foundation Trust has duly established and appointed the Charitable Trust Committee as a committee to administer the charitable funds. Members of the Charitable Trust Committee act as agents of the Foundation Trust.

Independence

To retain independence and balance in its decision making the Charitable Trust Committee membership comprises of:

- Three (3) Non-Executive Directors, one of whom shall be Chair.
- Chief Finance Officer
- Chief Nurse
- Deputy Chief Executive
- Director of Communications and Stakeholder Engagement
- Director of Strategy and Planning

The members of the Charitable Trust Committee who served during the year were drawn from those Corporate Trustee Board members listed above.

All executive and non-executive directors of the Foundation Trust are members of the Charitable Trust Committee and are entitled to attend and vote at any meeting.

Corporate Trustee's appointments

The methods of appointment to the key governance roles within the Board of Directors and Council of Governors of the Corporate Trustee are reported in the Corporate Trustee's Annual Report and Accounts 2022/23 and contained within the Corporate Trustee's Constitution. Copies of these documents can be obtained by contacting the Foundation Trust (see Reference and administrative details), and the Annual Report can be viewed on the Foundation Trust website.

Public interest benefit

The Corporate Trustee ensures that the *public benefit* criteria, as detailed in the Charities Act 2011, are met by demanding that each funding application is critically assessed against those criteria via the Charity's internal expenditure guidance. Applications are prioritised and rejected or approved based on the availability of funds and compliance with the policy.

Funds are used to provide benefit to a wide range of patients, and any funds used for staff enablement are only allocated to projects that will directly benefit patients.

Management and delegation

The day-to-day management of the Charity's funds is delegated to individual fund committees made up of a variety of staff members and independent governors. Each divisional committee has approved terms of reference and the following remit.

- Monitor spending throughout the financial year.
- Review, consider and, when appropriate, approve applications for charitable expenditure in their area.
- Ensure that the funds are used effectively within their remit, in line with donors' wishes.
- Continually review financial controls and Standing Financial Instructions confirming that all expenditure is totally consistent with their fund's objectives and the Charity's Expenditure Guidance policy.

The Foundation Trust's Financial Services department is responsible for the financial administration of the Charity and ensures that all expenditure is compliant with internal policy and charity law.

Reference and administrative details

Principal office

The principal office for the Charity is.

Wrightington, Wigan and Leigh NHS Teaching Hospitals Foundation Trust
Trust Headquarters
The Elms
Royal Albert Edward Infirmary
Wigan Lane
Wigan
WN1 2NN

Administration and records

The accounting records and day-to-day administration of the funds are undertaken by Finance located at Buckingham Row, Brick Kiln Lane, Wigan WN1 1XX.

Donations and fundraising enquiries and assistance

Email: ThreeWishesCharity@wwl.nhs.uk

Board of Directors

Silas Nicholls	Chief Executive
Sanjay Arya	Medical Director
Alison Balson (to 31 Dec 2022)	Chief People Officer
Tracy Boustead (from 1 Jan 2023)	Chief People Officer
Mary Fleming	Chief Operating Officer
Ian Boyle (to 30 Nov 2022)	Chief Finance Officer
Tabitha Gardner (from 2 March 2022)	Chief Finance Officer
Kelly Knowles (1 Nov 2022 to 28 Feb 2022)	Acting Chief Finance Officer
Richard Mundon	Director of Strategy & Planning
Rabina Tindale	Chief Nurse
Paul Howard	Director of Corporate Affairs
Anne-Marie Miller	Director of Communications
Mark Jones	Chairman
Clare Austin	Non-Executive Director
Rhona Bradley	Non-Executive Director
Steven Elliot	Non-Executive Director
Mick Guymer (from 13 Dec 2022)	Non-Executive Director
Ian Haythornthwaite	Non-Executive Director
Lynne Lobley	Non-Executive Director
Francine Thorpe	Non-Executive Director
Alison Tumilty (to 25 Nov 2022)	Non-Executive Director

*All of the members were in post for the 12-month period to 31st March 2023 except where indicated.

The Trustees have access to qualified and dedicated internal resources including Trust secretary and the Finance team. They also can seek external advice when required. The professionals concerned maintain CPD as part of their professional development.

Advisors

The following services were retained by the Charity during 2022/23

Bank

National Westminster Bank PLC
Sovereign Business Park
Kingscroft Court
Wigan
WN1 3AP

Independent Examiners

Voisey & Co LLP
8 Winmarleigh Street
Warrington
Cheshire
WA1 1JW

Registered administrative details and overview are also available on the Charity Commission website: www.charitycommission.gov.uk.

Risk management

The Charity's key systems are designed and implemented by Wrightington, Wigan and Leigh Teaching Hospitals NHS Foundation Trust, the Charity therefore benefits from the Foundation Trust's robust internal control and risk management framework.

The major risks to which the Charity is exposed are identified and mitigating actions considered in meetings of the Charitable Trust Committee.

The main risk to which the Charity is currently exposed is competition from other charities resulting in reduced public profile and associated decline in income streams. Several mitigations are in place and the risk is monitored through Charitable Trust Committee.

Income and expenditure are monitored at Charitable Trust Committee as part of the risk management process to avoid unforeseen calls on reserves and to ensure that the Charity is well-positioned to meet its objectives throughout the year.

The Trust's Audit Committee sets aside dedicated time to discuss the audit of the charity accounts and risk related matters.

Financial review

Reserve's policy

The Charity is not at risk of incurring expenditure on unforeseen emergency or operational costs and is not reliant on regular income streams. Divisional fund expenditure is regularly monitored against fund balances and can be readily controlled, overspending risk is therefore mitigated and there is no risk to short-term deficits in its cash budgets.

The total funds held by the Charity on 31st March 2023 was unrestricted £1,000k (£1,105k, 2021/22) and restricted £203k (£203k, 2021/22).

To meet the administrative fee and pre-approved commitments during the year the Corporate Trustee set a target reserve of £18k for 2022/23 (£18k, 2021/22).

Investment policy

Background

By law, the Charity must ensure it spends any income received within a 'reasonable period 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, trustees may elect to invest some or all 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 proper professional investment advice.

The investment policy of the Corporate Trustee is to deposit fund balances in short-term interest-bearing accounts. This decision is based upon the intention in the short term to spend the funds, such that long-term investment would not be appropriate.

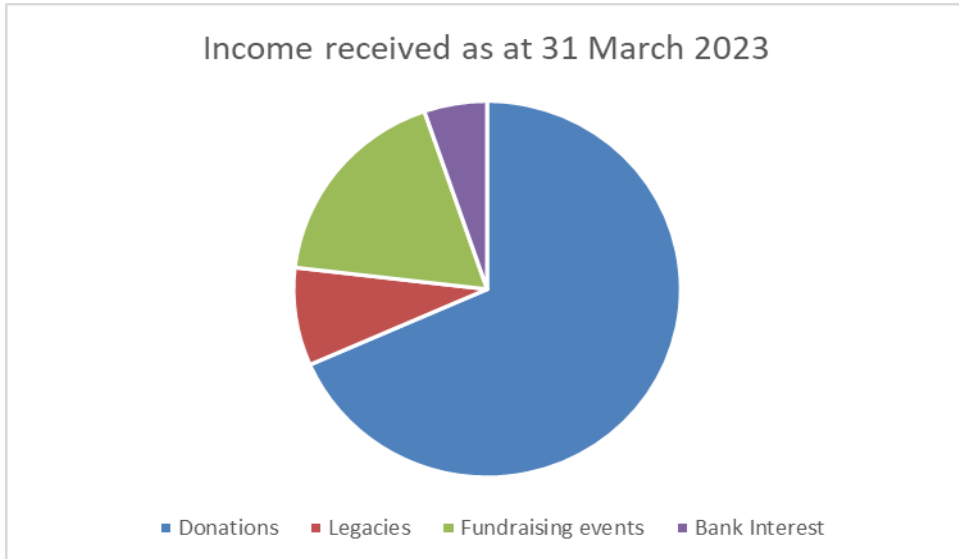
Annual review of income and expenditure

Incoming resources

The Charity relies upon donations and legacies as its main source of income.

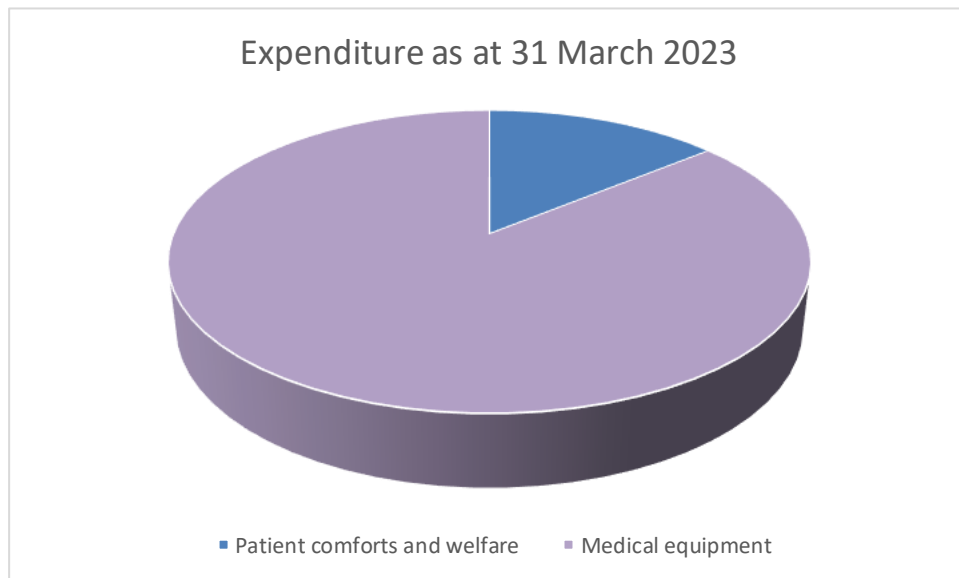
Total income for 2022/23 was £95k (£212k, 2021/22).

The Charity received legacy income totalling £8k (£105k, 2021/22) broken down as per the graph below.



Resources Expended

The statement of financial activities shows the total expenditure for the year was £200k (£323k, 2021/22) broken down as per the graph below:



Statement of Trustee's Responsibilities

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).

The law applicable to charities 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.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 Act 2011, the applicable Charities (accounts and Reports) regulations, and the provisions of the trust deed.
 - 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 set out on pages 18 to 28 attached 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 Charity and financial information included on the Charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

By delegated authority on behalf of the Corporate Trustee

M Jones

Chairman*



Date: 22 November 2023

Trust Board Director

Date: 22 November 2023

* The Board may authorise another Board member to sign in place of the Chairman.

Independent examiners report to the Trustees of Wrightington, Wigan and Leigh Health Services Charity Registered number: 1048659)

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 March 2023.

Responsibilities and basis of report

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

Having satisfied myself that the accounts of the Charity are not required to be audited under Part 16 of the 2011 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Charity as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Philip Urmston BSc FCA
Voisey & Co LLP, Chartered Accountants
8 Winmarleigh Street
Warrington, Cheshire WA1 1JW

28th November 2023

Statement of Financial Activities for the year ending 31st March 2023

	Note	Unrestricted 31-Mar-23 £'000	Restricted 31-Mar-23 £'000	Total funds 31-Mar-23 £'000	Unrestricted 31-Mar-22 £'000	Restricted 31-Mar-22 £'000	Total funds 31-Mar-22 £'000
Income							
Donations and legacies	3	73	0	73	175	0	175
Income from charitable activities	4	17	0	17	37	0	37
Income from investments	5	5	0	5	0	0	0
Total		95	0	95	212	0	212
Expenditure							
Raising funds	6	(1)	0	(1)	0	0	0
Charitable activities	9	(199)	0	(199)	(143)	(180)	(323)
Total		(200)	0	(200)	(143)	(180)	(323)
Net income/(expenditure)		(105)	0	(105)	69	(180)	(111)
Net movement in funds		(105)	0	(105)	69	(180)	(111)
Reconciliation of funds							
Total funds brought forward		1,105	203	1,308	1,036	383	1,419
Net movements in funds for the year		(105)	0	(105)	69	(180)	(111)
Total funds carried forward		1,000	203	1,203	1,105	203	1,308

Balance Sheet as at 31st March 2023

	Note	Unrestricted 31-Mar-23 £'000	Restricted 31-Mar-23 £'000	Total funds 31-Mar-23 £'000	Unrestricted 31-Mar-22 £'000	Restricted 31-Mar-22 £'000	Total funds 31-Mar-22 £'000
Current assets							
Debtors	10	0	0	0	4	0	4
Cash	12	1,001	203	1,204	1,133	203	1,336
Total current assets		1,001	203	1,204	1,137	203	1,340
Current liabilities							
Creditor Accruals	13	(1)	0	(1)	(32)	0	(32)
Net current assets		1,000	203	1,203	1,105	203	1,308
Total net assets		1,000	203	1,203	1,105	203	1,308
The income funds of the charity							
Restricted income funds	17	0	203	203	0	203	203
Unrestricted income funds	17	1,000	0	1,000	1,105	0	1,105
Total charity funds		1,000	203	1,203	1,105	203	1,308

The notes on pages 21 to 28 form part of these accounts.

Approved by the Corporate Trustee and signed on its behalf:

M Jones



Chairman*

Date: 22 November 2023

Trust Board Director

Date: 22 November 2023

* The Board may authorise another Board member to sign in place of the Chairman.

Statement of Cash flows for the year ending 31st March 2023

	Note	Unrestricted 31-Mar-23 £'000	Restricted 31-Mar-23 £'000	Total funds 31-Mar-23 £'000	Total funds 31-Mar-22 £'000
Cash flows from operating activities					
Net expenditure for the reporting period (SOFA)	14	(137)	0	(137)	81
Net cash provide by (used in) operating activities		(137)	0	(137)	81
Cash flows from investing activities					
Interest received		5	0	5	0
Net cash provided by (used in) investing activities		5	0	5	0
Change in cash and cash equivalents in the reporting period		(132)	0	(132)	81
Cash and cash equivalents at the beginning of the reporting period		1,133	203	1,336	1,255
Cash and cash equivalents at the end of the reporting period		1,001	203	1,204	1,336

Notes to the accounts

1 Accounting policies

1.1 Basis of preparation

The financial statements have been prepared under the going concern basis and have been prepared under the historical cost convention.

The accounts (financial statements) have been prepared 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 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 January 2019.

1.2 Going Concern

The trustee considers that there are no material uncertainties about the Charity's ability to continue as a going concern. The COVID pandemic has had an impact on the charity's fundraising income for unrestricted funds although this is partially offset by the generous donations made by members of the public.

The key risks to the Charity's continuing going concern status are a fall in income from donations or investment income but the trustee has arrangements in place to mitigate those risks (see the risk management and reserves sections of the annual report for more information).

1.3 Funds structure

Unrestricted income funds comprise of those funds which the Corporate Trustee is free to use for any purpose in furtherance of the charitable objectives. These unrestricted designated sub-funds are created to attempt to honour donors' (unbinding) wishes to keep the benefit within their chosen division, and to allow for delegation of spending decisions to those divisions.

Similar designated funds could be used by the Corporate Trustee at its discretion to earmark funds for specific future purposes. Any funds held within a designated sub-fund can be merged or transferred within the general purposes fund at any time, at the discretion of the Trustee, in accordance with the Health Service Act 1977.

Restricted funds are to be used in accordance with the specific restrictions imposed by the donor.

The material funds held by the Charity are disclosed in Note 18.

Restricted funds are to be used in accordance with the specific restrictions imposed by the donor.

Unrestricted income funds which are sub analysed between designated (earmarked) funds where the trustee has set aside amounts to be used for specific purposes or which reflect the non-binding wishes of donors and unrestricted funds which are at the trustee's discretion, including the general fund which represents the charity's reserves.

The major funds held in each of these categories are disclosed in note 18.

1.4 Incoming resources

All incoming resources are recognised once the Charity has entitlement to the resources, it is probable that the resources will be received, and the monetary value can be measured with sufficient reliability.

Where there are terms or conditions attached to incoming resources, particularly grants, then these terms or conditions must be met before the income is recognised as the entitlement condition will not be satisfied until that point. Where terms or conditions have not been met or uncertainty exists as to whether they can be met then the relevant income is not recognised in the year but deferred and shown on the balance sheet as deferred income.

1.5 Incoming resources Gifts in Kind

Gifts in kind, such as food and care packages are not accounted for when they are accepted and immediately distributed unless a single donation is material.

Where gifts in kind are held before being distributed to beneficiaries, they are recognised at fair value as stock until they are distributed.

1.6 Incoming resources from legacies

Legacies are accounted for as incoming resources upon receipt or where the receipt of the legacy is probable.

Receipt is probable when:

- 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 to pay the legacy and
- All conditions attached to the legacy have been fulfilled or are within the charity's control.

If there is uncertainty as to the amount of the legacy and it cannot be reliably estimated, then the legacy is shown as a contingent asset until all the conditions for income recognition are met.

1.7 Resources expended

All expenditure is accounted for on an accrual basis and is recognised once there is a legal or constructive obligation committing the Charity to the expenditure. Contractual obligations are recognised as goods or services are supplied to either the Foundation Trust or the Charity.

The Charity does not make grants to third parties.

1.8 Irrecoverable VAT

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

1.9 Charitable activities

The costs of *charitable activities* include all costs incurred in the pursuit of the charitable objects of the Charity. These costs comprise the direct costs of charitable purchases, and an apportionment of overhead and support costs as shown in note 9.

1.10 Tangible fixed assets

The Charity's sole asset is a finance and fundraising piece of software that is held at historic cost.

1.11 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 only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.12 Critical accounting judgements and key sources of estimation uncertainty

In the application of the Charity's accounting policies, which are 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 other factors that are considered to be relevant. Actual results may differ from these estimates.

The Corporate Trustee does not consider there are any critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed above.

2 Related party

Wrightington, Wigan and Leigh NHS Foundation Trust is the Corporate Trustee of the Charity.

During the year, none of the members of the Trust Board, Charitable Trust 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.

Board members, and other senior staff, take decisions on both Charity and exchequer 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. The Corporate Trustee has purchased Directors and Officers liability insurance.

3 Donations and legacies

	Unrestricted 31-Mar-23 £'000	Restricted 31-Mar-23 £'000	Total funds 31-Mar-23 £'000	Unrestricted 31-Mar-22 £'000	Restricted 31-Mar-22 £'000	Total funds 31-Mar-22 £'000
Donations	65	0	65	70	0	70
Legacies	8	0	8	105	0	105
Total	73	0	73	175	0	175

4 Income from charitable activities

	Unrestricted 31-Mar-23 £'000	Restricted 31-Mar-23 £'000	Total funds 31-Mar-23 £'000	Unrestricted 31-Mar-22 £'000	Restricted 31-Mar-22 £'000	Total funds 31-Mar-22 £'000
Fundraising events	17	0	17	37	0	37
Total	17	0	17	37	0	37

5 Income from investments

	Unrestricted 31-Mar-23 £'000	Restricted 31-Mar-23 £'000	Total funds 31-Mar-23 £'000	Unrestricted 31-Mar-22 £'000	Restricted 31-Mar-22 £'000	Total funds 31-Mar-22 £'000
Bank Interest	5	0	5	0	0	0
Total	5	0	5	0	0	0

6 Raising funds

	Unrestricted 31-Mar-23 £'000	Restricted 31-Mar-23 £'000	Total funds 31-Mar-23 £'000	Unrestricted 31-Mar-22 £'000	Restricted 31-Mar-22 £'000	Total funds 31-Mar-22 £'000
Just Giving costs	1	0	1	0	0	0
Total	1	0	1	0	0	0

7 Analysis of grants

The Charity does not make grants to individuals and did not receive any grant income during the year.

8 Analysis of staff costs

The Charity does not directly employ any members of staff.

9 Analysis of charitable activities

	Activities undertaken directly - revenue funding		* Grant funding of activities		** Governance & support costs		Sub total		Total
	Unrestricted £'000	Restricted £'000	Unrestricted £'000	Restricted £'000	Unrestricted £'000	Restricted £'000	Unrestricted £'000	Restricted £'000	
Patient comforts and welfare	11	0	17	0	9	0	37	0	37
Medical equipment	78	0	75	0	9	0	162	0	162
Staff enablement	0	0	0	0	0	0	0	0	0
Total	89	0	92	0	18	0	199	0	199

* The Charity made payments to Wrightington, Wigan and Leigh Teaching Hospitals NHS Foundation Trust for the purchase of fixed assets during the financial year.

**Governance and support costs are apportioned on a pro rata basis of 50% on income received during the period and 50% on the closing fund balances at the end of the reporting period.

Prior year comparatives are detailed below:

	Activities undertaken directly - revenue funding		* Grant funding of activities		**Governance & support costs		Sub total		Total
	Unrestricted £'000	* Restricted £'000	Unrestricted £'000	Restricted £'000	Unrestricted £'000	Restricted £'000	Unrestricted £'000	Restricted £'000	
Patient comforts and welfare	38	0	20	0	0	0	58	0	58
Medical equipment	17	0	52	0	16	0	85	0	85
Staff enablement	0	180	0	0	0	0	0	180	180
Total	55	180	72	0	16	0	143	180	323

* The Charity made payments to Wrightington, Wigan and Leigh Teaching Hospitals NHS Foundation Trust for the purchase of fixed assets during the financial year.

**Governance and support costs are apportioned on a pro rata basis of 50% on income received during the period and 50% on the closing fund balances at the end of the reporting period.

9.1 Support and Governance Costs

	Unrestricted 31-Mar-23 £'000	Restricted 31-Mar-23 £'000	Total funds 31-Mar-23 £'000	Unrestricted 31-Mar-22 £'000	Restricted 31-Mar-22 £'000	Total funds 31-Mar-22 £'000
Financial Administration and governance	16	0	16	14	0	14
Independent Examination	2	0	2	2	0	2
TOTAL	18	0	18	16	0	16

10 Independent Examiners Remuneration

The estimated Independent Examiners' remuneration of £1,800 and which is inclusive of VAT (£1,680 2021/22) relates solely to the independent examination of these accounts in accordance with the Charities Act 2011.

11 Analysis of debtors

	Unrestricted 31-Mar-23 £'000	Restricted 31-Mar-23 £'000	Total funds 31-Mar-23 £'000	Unrestricted 31-Mar-22 £'000	Restricted 31-Mar-22 £'000	Total funds 31-Mar-22 £'000
Accrued income	0	0	0	4	0	4
Total debtors	0	0	0	4	0	4

12 Analysis of cash

	Unrestricted 31-Mar-23 £'000	Restricted 31-Mar-23 £'000	Total funds 31-Mar-23 £'000	Unrestricted 31-Mar-22 £'000	Restricted 31-Mar-22 £'000	Total funds 31-Mar-22 £'000
Cash in bank	1001	203	1,204	1133	203	1,336
Total cash	1,001	203	1,204	1,133	203	1,336

All cash balances are held in a NatWest current account.

13 Analysis of current liabilities

	Unrestricted 31-Mar-23 £'000	Restricted 31-Mar-23 £'000	Total funds 31-Mar-23 £'000	Unrestricted 31-Mar-22 £'000	Restricted 31-Mar-22 £'000	Total funds 31-Mar-22 £'000
Creditor Accruals	(1)	0	(1)	(32)	0	(32)
Total creditors	(1)	0	(1)	(32)	0	(32)

14 Reconciliation of net income/(expenditure) to net cash flow from operating activities

	Unrestricted 31-Mar-23 £'000	Restricted 31-Mar-23 £'000	Total funds 31-Mar-23 £'000	Total funds 31-Mar-22 £'000
Net income/(expenditure) for the reporting period (as per the statement of financial activities)	(105)	0	(105)	(111)
Adjusted for				
Interest receivable	(5)	0	(5)	0
(Increase) in debtors	4	0	4	189
Increase/(decrease) in creditors	(31)	0	(31)	3
Net cash provided by (used in) operating activities	(137)	0	(137)	81

15 Contingent assets and liabilities

The Charity has no contingent assets or liabilities.

16 Commitments

The Charity has no commitments undisclosed in the Balance Sheet.

17 Analysis of Material Funds

The Charity has 13 funds, individual funds with material balances, are detailed below:

	1st April 22 balance b/f	Incoming Resources	Resources Expended	31st March 23 balance c/f
	£'000	£'000	£'000	£'000
Restricted Fund				
WWL Healthcare Heroes	0	0	0	0
Cancer Care Appeal	178	0	0	178
Leigh Legacy	25	0	0	25
Total restricted funds	203	0	0	203
Unrestricted funds				
Wrightington Wish	416	5	(63)	358
Heart and Lung	220	19	(73)	166
Patients Wish	213	8	(41)	180
Cancer Care	65	35	(7)	93
Babies and Childrens	57	3	(1)	59
Other unrestricted funds	134	25	(15)	144
Total unrestricted funds	1,105	95	(200)	1,000
Total funds	1,308	95	(200)	1,203

The objectives of material funds held on 31st March 2023 are detailed below:

- Cancer Care Appeal for the provision of facilities for the cancer care centre
- Wrightington Wish to support services at Wrightington Hospital
- The Heart and Lung Fund for the provision of cardiology and respiratory services.
- The Patient wish fund provides patient comforts across all sites.
- The Cancer Care Fund supports cancer services and Cancer Care Centre at the Royal Albert Edward Infirmary.
- The Babies and Children's Fund Supports the Rainbow Ward and Neonatal Unit.