WUTH Charity

Trustee’s Annual Report & Financial Statements

For the Year to 31 March 2018

Wirral University Teaching Hospital NHS Foundation Trust
Charitable Fund

also known as ‘WUTH Charity’

Registered charity no. 1050469

Facebook / Twitter : @wuthcharity
Email : wuth.charity@nhs.net
Contents

Contents .................................................................................................................. 2
Reference and administrative details ................................................................. 4
Foreword ................................................................................................................ 5
Ways to donate ..................................................................................................... 6
Aims and objectives ............................................................................................ 7
Strategic review and fund restructure ............................................................... 9
Governance and management ......................................................................... 11
Risk management ............................................................................................... 14
Reserves policy .................................................................................................. 15
Investment policy ............................................................................................... 16
Achievements in 2017/18 .................................................................................. 17
Head of Fundraising’s review of the year .......................................................... 21
Finance and performance review ....................................................................... 23
Future plans ......................................................................................................... 25
## Contents continued

Corporate Trustee’s responsibilities in relation to the financial statements ................................................................. 26

Independent examiner’s report to the corporate trustee of Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund ................................................................................................................................. 27

Statement of Financial Activities ........................................................................................................................................... 29

Balance Sheet ........................................................................................................................................................................... 30

Notes to the accounts ............................................................................................................................................................... 31

1. Accounting policies ................................................................................................................................................................. 31
2. Related party transactions .............................................................................................................................................................. 36
3. Income: Donations and legacies .............................................................................................................................................. 36
4. Income: Other trading activities - raising funds .......................................................................................................................... 37
5. Income: Investments ........................................................................................................................................................................ 37
6. Expenditure: Raising funds ............................................................................................................................................................ 37
7. Expenditure: Charitable activities .................................................................................................................................................. 37
8. Analysis of grants ............................................................................................................................................................................. 38
9. Analysis of staff costs ..................................................................................................................................................................... 38
10. Costs of audit / independent examination .............................................................................................................................. 39
11. Fixed asset and current asset investments ............................................................................................................................... 39
12. Current assets: Debtors ................................................................................................................................................................. 40
13. Current assets: Cash ....................................................................................................................................................................... 40
14. Current liabilities: Creditors ......................................................................................................................................................... 41
15. Contingent assets and liabilities ............................................................................................................................................... 41
16. Commitments ................................................................................................................................................................................... 41
17. Non-adjusting events after the end of the reporting period ................................................................................................. 42
18. Analysis of material funds ......................................................................................................................................................... 42
Reference and administrative details

Registration

Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund (‘WUTH Charity’), registered charity number 1050469, was entered onto the Register of Charities on 8 November 1995. Registered administrative details and overview are available on the Charity Commission website: www.charitycommission.gov.uk

Principal office

WUTH Charity
Trust Headquarters
Arrowe Park Hospital
Arrowe Park Road
Upton
Wirral
CH49 5PE

Donations & fundraising

Fundraising Office, Financial Services
Willow House
Clatterbridge Hospital
Wirral
CH63 4JY

wuth.charity@nhs.net
0151 482 7788
@wuthcharity

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 Willow House, at the address above.

Advisors

The following services were retained by the Charity during 2017/18.

Bank
Barclays Bank PLC
Leicester
LE87 2BB

Independent examiner
Grant Thornton UK LLP
4 Hardman Square
Spinningfields
Manchester
M3 3EB

Legal advisor
Hill Dickinson LLP
No.1 St. Paul’s Square
Liverpool
L3 9SJ
Foreword

The Corporate Trustee is pleased to present the Annual Report of Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund (‘the Charity’, also known as ‘WUTH Charity’) together with the independently examined financial statements for the year ended 31 March 2018. Under Part 8 section 145 of the Charities Act 2011, the Corporate Trustee has exercised the Charity’s exemption from audit. 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 Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Accounting and reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015), 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 Wirral University Teaching Hospital NHS Foundation Trust (‘the Trust’, also known as ‘WUTH’) is the major beneficiary.

Acknowledgement

The activities of the Charity have been achieved through the support and generosity of the local people of the Wirral and its surrounding areas, and by the tireless efforts and resources of active fundraisers in the community, and the Trust’s staff. Many of our donors have contributed in 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.

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. 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 Achievements in 2017/18 (pages 17 to 20).
Ways to donate

There are a number of ways to make a donation in confidence to WUTH Charity.

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.

Standing order

Regular donors can submit a standing order form (website, or by request) to the Fundraising Office.

Bank transfer

Direct transfers can be made into the WUTH Charity bank account.
Sort code: 20 – 50 – 36
Account number: 60662593

Cash

Cash donations can be received at the Trust’s cash offices at the Arrowe Park or Clatterbridge sites, or 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 Fundraising Office or cash offices, made payable to WUTH Charity.

Gift Aid

Gift Aid forms are available (website, or by request) to accompany any donation to WUTH 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.
Aims and objectives

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.

Individual funds

In 2017/18, following a significant restructure, WUTH Charity had the following active funds.

Patient Wish
Breast Care
Heart Care
Children’s
Respiratory
Critical Care
Cancer

Patient Wish is a general purposes fund.

The 7 other specialty funds are an expression of the Corporate Trustee’s objectives for WUTH Charity.

More details can be found in the Fund structure and restructure section (page 9).

Statute

The Charity is committed to spend in line with the statutory public interest benefit criteria, discussed in the previous section. It is additionally guided by its objects, below.

Objects

The principal objects of WUTH Charity as set out in the Declaration of Trust deed as follows.

To provide ‘for any charitable purpose or purposes relating to the National Health Service.’

Mission Statement

WUTH Charity’s Mission Statement, adopted in 2016, is as follows.

“To further improve the quality of WUTH’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.

**Individual funds’ purposes and decision-making**

Decision-making is governed by the Charity’s Expenditure Guidance policy, with compliance managed by the Trust’s Financial Services Department on behalf of the Charitable Funds Committee. Within this framework, fund-holders are involved in delegated decision-making for the purposes of each individual fund’s specialty area, or, in the case of Patient Wish, for the general purposes of the Trust.

For Patient Wish, the fund-holder is the Trust’s Director of Nursing and Midwifery, who receives, considers and approves applications. For the other speciality funds, this is undertaken by the relevant senior Trust team comprising the most senior divisional clinician, nurse and manager. Any member of staff can submit an application for consideration.

In decision-making, there is always due regard for legal trusts imposed. Moreover, staff do attempt to acknowledge any non-binding ‘expressions of wish’ from donors about the particular area, function, department or specialty which should ideally benefit from their generosity.

During 2017/18, there was a significant restructure of historic funds, as described in *Fund structure and restructure* (page 9), and former fund-holders and key stakeholders were instructed to clear balances wherever possible in a supported process over a number of months, for the benefit of the relevant service or ward. In all cases, governance arrangements were maintained and all approved applications were consistent with Expenditure Guidance.

WUTH Charity’s strong governance measures have been put into place so that donors and grantors can be assured that every pound spent generates the highest standards of public benefit, and so that the Trust and the Charity can be proud of each and every project undertaken.

**Achievement of aims and objectives**

As a grant-giving charity, WUTH 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 on pages 17 to 20.
Strategic review and fund restructure

Strategic review

In the third quarter of the 2016/17 financial year, the Corporate Trustee undertook a strategic review of the Charity, making a number of ‘landmark’ decisions on the future direction and growth of the Charity.

The key elements were as follows.

1. Appointing the Trust’s Head of Fundraising to generate and implement an Income Strategy for the Charity, under a recharge arrangement with the Trust.

2. Establishing the new ‘starfish’ brand and a local presence, helping WUTH Charity to become identifiable and distinct from the Trust.

3. Prioritising spend more effectively towards the most direct sources of patient benefit, through the implementation of the Expenditure Guidance policy document and Mission Statement.

4. Streamlining and restructuring funds to make WUTH Charity easier to understand and administer.

These ‘relaunch’ activities have taken place in stages from November 2016 onwards, with fund restructuring primarily taking place within 2017/18.

Fund structure and restructure

As at 31 March 2017, the Charity was made up of a single unrestricted general ‘umbrella’ fund, with 32 restricted sub-funds and 76 restricted ‘special purpose trusts’. The special purpose trusts were held on separate trusts on behalf of the umbrella charity. The purpose of each individual sub-fund and special purpose trust (‘fund’) focussed on a specific area, function, specialty or department of Wirral University Teaching Hospital NHS Foundation Trust.

Fund-holders and key stakeholders had been advised in early 2017 that the existing 109 funds would either be mapped into the new 8 funds, or be granted suitably to the Trust, in a transition process taking place over a number of months, ending on 31 August 2017. Granting to Trust could occur through ‘regular’ grant applications, compliant with the Expenditure Guidance policy, or through ‘clearance grants’.

‘Clearance grants’ are a transition measure, occurring to date in 2016/17 and 2017/18 only. They have been used in cases where the purpose of historic funds were no longer in line with the Charity’s new direction (e.g. the purchase of staff amenities). ‘Clearance grants’ are different from the Charity’s ‘business as usual’ application-based grants. They involve individual spend decisions being devolved to the Trust within a ‘grant conditions’ framework, with cash paid over in advance. In contrast, the Charity ordinarily specifies precisely what is to be funded (e.g. the make and model of equipment), then reimbursing the Trust for purchases already made.
During the transition period, the 109 funds were analysed to identify clear evidence of restrictions which would need to be honoured through transition and in any new arrangements. This work was consistent with the restructuring steps in section 6 of NHS charities guidance (Charity Commission, 2012).

The historic funds were not ‘active’ in 2017/18 in that they were not available for fundraising or for the receipt of income. They were only available for expenditure, with many fund-holders taking the opportunity to ‘spend down to nil’, particularly when holding small balances. The ultimate mapping / transfer process on residual balances as at 31 August 2017 was then undertaken, with some balances transferred as ‘clearance grants’ to the Trust, and some balances mapped into the new funds.

**New ‘Big 8’ funds**

On 1 April 2017, the new unrestricted Patient Wish general fund and seven new specialty funds were established (left), and were available for fundraising and income.

Residual historic balances mapped into the new funds, effective from 1 September 2017.

Mapping decisions were made with the aim of maintaining all identified legal trusts / restrictions, and to honour donors’ wishes.

The specialty funds are restricted due to pre-transfer restrictions, and also because they are the focus of active fundraising, that is, ‘specialty appeals’.

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 2017/18 or 2016/17, but the Corporate Trustee periodically considers earmarking. The Charity has never held endowment funds.

Further fund details are included in Note 18 to the accounts.
Governance and management

Corporate Trustee

The sole trustee of WUTH Charity is Wirral University Teaching Hospital NHS Foundation 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.

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 members of the Board of Directors of the Corporate Trustee ('Trust Board') who served during the financial year were as follows.

Chairman
Interim Chair

Chief Executive
Acting Chief Executive
Director of Finance
Acting Director of Finance
Medical Director
Chief Operating Officer
Director of Nursing and Midwifery
Interim Director of Nursing

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

Michael Carr¹
Sir David Henshaw² *
David Allison³
David Jago⁴
David Jago⁵ *
Gareth Lawrence⁶
Susan Gilby
Janelle Holmes  †
Gaynor Westray *
Denise Price  †

Catherine Bond⁸
Jean Quinn⁹
Graham Hollick
Catherine Maddaford¹⁰
Andrea Hodgson¹¹
John Sullivan *
John Coakley OBE¹² *
Sue Lorimer¹³ *

¹ to February 2018
² from March 2018
³ to December 2017
⁴ from December 2017
⁵ to December 2017
⁶ from December 2017
⁷ from September 2017 to December 2017
⁸ to June 2017
⁹ to December 2017
¹⁰ to March 2018
¹¹ to March 2018
¹² from July 2017
¹³ from July 2017

¹ The Chief Operating Officer additionally provided absence cover as Interim Director of Nursing in 2018.

All of the members were in post for the 12 month period to 31 March 2018 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 2018 and in post on the date of approval of this report are as follows.

Chief Operating Officer      Anthony Middleton  
Medical Director        Dr Nicola Stevenson  
Director of Workforce †  Helen Marks  
Director of Governance and Quality Improvement   Paul Moore  
Non-Executive Director  Jayne Coulson  
Non-Executive Director  Christopher Clarkson  
Non-Executive Director  Steve Igoe  

† The Director of Workforce was not a voting member of the Board of Directors until August 2018.

Additionally, Janelle Holmes (former Chief Operating Officer) became the Trust’s Chief Executive in June 2018.

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 summarised as follows.

i. To agree the purpose, strategy and policies of the Charity.
ii. To oversee the Charity’s financial and treasury management processes.
iii. To control expenditure from the funds.
iv. To control fundraising initiatives.
v. To recommend an Annual Report to the Corporate Trustee, outlining all of 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.

The Charitable Funds Committee is continuously improving the objectives and effectiveness of WUTH Charity. This activity includes ongoing review of the following areas.

- Governance arrangements.
- Expenditure compliance and effectiveness - value for money.
- Income generation strategy.
- Risk management arrangements.
- Investment and reserves review.

Within 2017/18, there were four formal meetings of the Charitable Funds Committee, and these took place in April, July and November 2017, and in January 2018. The members of the Charitable Funds Committee who served during the financial year were as follows.

Chairman  Michael Carr¹  
Chair        Sue Lorimer²  
Director of Finance   David Jago³
All of the members were in post for the 12 month period to 31 March 2018 except where indicated. When unable to attend, a nominated deputy is expected to attend. The Trust’s Chair and all non-executive directors have a right to attend the Committee. The Director of Finance is the Executive Lead for the Committee.

The following were also in attendance for the full financial year, except where indicated.

- Assistant Director of Finance – Financial Services: Deborah Harman
- Head of Financial Accounts & Treasury Services: Simon Collins
- Head of Fundraising: Victoria Burrows
- Director of Corporate Affairs: Carole Self
- Lay person (by invitation of the Chairman): Anthony Shone

Corporate Trustee’s appointments

Non-executive directors of the Trust Board are appointed by the Trust’s Council of Governors. Executive directors are recruited by the Trust Board. Further details regarding appointment to the key governance roles within the Trust Board and the Council of Governors of the Corporate Trustee are reported in the Corporate Trustee’s Annual Report and Accounts 2017/18, and are contained within the Corporate Trustee’s Constitution. Copies of these documents can be obtained by contacting the Trust (see Reference and administrative details), and the Trust’s Annual Report and Accounts can be viewed on the Trust website (https://www.wuth.nhs.uk/about-us/key-documents-and-information/annual-reports-and-plans/).

Trust staff, including executive and non-executive directors, are required to complete a corporate induction programme, which includes a briefing on Charity responsibilities by the Director of Finance. Directors are encouraged towards continuous professional development through the Trust’s on-going performance management arrangements, and they are able to seek individual professional advice or training at the Trust’s expense in the furtherance of their duties.

Governors’ knowledge is refreshed through a range of briefing sessions and workshops. The Trust Board, Charitable Funds Committee and governors all have had the benefit of access to advice from the Director of Corporate Affairs, who was responsible throughout 2017/18 for ensuring that the Corporate Trustee’s procedures are followed, and that applicable regulations are complied with.
Constitution of the Charity - including the reservation and delegation of the powers of the Corporate Trustee

The unrestricted general umbrella fund was established using the Charity Commission’s model Declaration of Trust, dated 18 October 1995. This Declaration of Trust was amended by Supplemental Deed, dated 1 November 2007, which reflected the Trust’s new status as an NHS foundation trust. The ‘special purpose trusts’ were individually registered with the Charity Commission as constituent/subsidiary charities in 1997, and were ‘linked charities’ under the Charity’s single registration number. WUTH Charity applied for full dissolution of all linked charities within 2017/18. Charity Commission records have been amended accordingly.

Any member of Trust staff can make a grant application. Delegated ‘fund-holders’ for each fund may approve an application, up to a specified financial limit. Above this limit, further approvals are required by the Corporate Trustee. The Trust’s Financial Services department is responsible for the financial administration of the Charity and undertakes the ‘technical approval’ of all applications, ensuring compliance with the Expenditure Guidance policy and charity law on behalf of the Corporate Trustee.

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.

Historically, the Charitable Funds Committee deemed the sub-funds and special purpose trusts to be wholly restricted funds. In the case of the sub-funds, this could be considered to have been a management decision rather than an imposed legal requirement, and the special purpose trusts were restricted by convention, based on their own specific objects which are narrower than the Charity’s objects. Other than exceptions arising at the time of the specific restructuring exercise in 2017/18, undertaken in line with Charity Commission guidelines, restricted funds are in all cases strictly honoured by the Corporate Trustee, whether due to a specific imposed legal trust or not.

The full current name of the Charity is Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund. It is also known as ‘WUTH Charity’, which is a registered ‘working name’. The Charity’s registration number is 1050469.

Risk management

The Charity’s key systems are designed and implemented by Wirral University Teaching Hospital NHS Foundation Trust, and the Charity therefore benefits from the Trust’s robust internal control framework. Risks to which the Charity is exposed are identified, and mitigating actions are considered, in meetings of the Charitable Funds Committee.

As at 31 March 2018, the Corporate Trustee has determined that the Charity did 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.

Level of reserves

The Charity does not have any staff-based obligations or large ongoing projects, which might generate significant unforeseen obligations, and has the ability to reactively scale back expenditure to trivial levels, as discussed in the Charity’s Going concern policy (page 31). Therefore, the Corporate Trustee cannot identify any need to hold high levels of reserves to March 2018.

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. Because, with the exception of one fund, the funds held are classed as restricted, the actual reserves figure for WUTH Charity at 31 March 2018 was £196k (2016/17 £104k). This low level of reserves is consistent with the reasoning 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. This represents a very high level of ‘operational reserves’, given the very low risk of unforeseen obligation, and the growing needs of the Charity’s beneficiary trust.

In the Strategic review and fund restructure section of this Annual Report, the 2017/18 restructure of funds is discussed, and a full review of reserves, in tandem with the investment policy, was undertaken within that exercise. The Corporate Trustee 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

Background

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 in order 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 avoids investments involving alcohol, arms and tobacco.

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.

Common investment funds (CIFs)

During 2017/18, the investment assets of the Charity comprised common investment funds (CIFs) managed by CCLA Investment Management Limited, which were disposed of in 2017/18.

Financial year 2017/18

The total value of the investment assets of the Charity as at 31 March 2018 was nil (2016/17 £1,054k). Within the year, investment income of £28k (2016/17 £39k) was earned. A gain of £50k related to the CIF (2016/17 £136k) has been recognised in the Statement of Financial Activities.
Achievements in 2017/18

The Charity has purchased many items for the benefit of patients and visitors of Wirral University Teaching Hospitals NHS Foundation Trust in 2017/18. Some key stories, with a positive impact on healthcare and the patient experience, are described below.

**Eat, Drink, Move project**

This initiative encourages patients and their families to take part in therapy sessions which support the patient in staying well-nourished, hydrated and active. As an extension of the #endPJparalysis campaign, this initiative takes a more holistic approach, recognising the importance of nutrition and hydration, as well as staying active. In the first instance, Eat, Drink, Move has been implemented on Wards 12, 26 and 27, with eventual roll-out to all wards.

WUTH Charity funded a range of start-up resources, including posters, movement trackers, reclining chairs to assist with repositioning patients, and TV/DVD players for patients to view exercises in a group setting and at bedside.

Gaynor Westray (Director of Nursing and Midwifery) said

“We know that for every 10 days of bedrest in hospital, the equivalent of 10 years of muscle ageing occurs in people over 80-years old, and building this muscle strength back up takes twice as long as it does to deteriorate. One week of bedrest equates to 10% loss in strength, and for an older person who is at threshold strength for climbing the stairs at home, getting out of bed or even standing up from the toilet, a 10% loss of strength may make the difference between dependence and independence.

“Building on the national #endPJparalysis campaign, we have continued to keep our patients as active as possible through Eat, Drink, Move, with the Charity’s help.”

**Renal dialysis tables**

The Charity was pleased to fund 18 over-bed tables for patients undergoing renal dialysis. They are adjustable tilting tables, so that patients undergoing hours of dialysis can read iPads, books and magazines more comfortably.

Karen Schultheis (Acting Ward Manager, Renal Unit) said

“It’s remarkable that something as simple as a tilting table can have such a profound effect on the comfort of our patients, who are often undergoing treatments indefinitely, several times a week, for hours at a time. Our thanks go out to the Charity’s supporters and donors.”
Enhancing the Trust’s reminiscence pod for dementia patients

‘Memories’ situated on Ward 21 is a reminiscence pod - one of several used by the Trust to support patients with dementia. Providing a ‘complete environment’ with things to see, touch and interact with, pods often provide a prompt or a starting-point for conversation.

The ‘Memories’ therapeutic ‘pub’ environment has been enhanced thanks to equipment purchased by WUTH Charity, including a multimedia point which has enabled patients to sit in the pub, relax and watch TV.

Dave Cotgrave (Deputy Charge Nurse) said

"The Trust is committed to improving the care that patients with dementia receive. The reminiscence pods have been introduced to help calm people down who are anxious about their surroundings, and they provide them with a familiar environment.

“We are extremely grateful to WUTH Charity for providing additional equipment for the pub to make our patients’ experience even better. We would also like to thank everyone who has donated to the Charity; it really does make such a difference."

Diagnostic tools for the Ophthalmology Department

The busy outpatient Eye Clinic at Arrowe Park Hospital has benefitted from charitable funding for a number of pieces of diagnostic equipment, totalling £24k.

In particular, a new tonometer and pachymeter are now in use, measuring eye pressure and the thickness of the surface of patients’ eyes, helping to assess and manage conditions such as glaucoma. A new handheld ophthalmoscope is used in assessing the retina (back of the eye), with portability which is useful when young children and elderly patients are being examined. At the same time, a retinoscope was funded which is helping to detect long and short-sightedness when assessing babies and young children in the Clinic.

Dr Gillian Rudduck (Head of Optometry) said

“In order to continue to provide outstanding outpatient care, all of this equipment is integral in assessing our patients and has been of great benefit in ensuring a more efficient patient journey. The generosity of the Charity allows us to maintain the standard of care we aim to offer all our patients, and results in a more effective service.”
WUTH Charity continues to support the Trust’s smallest patients by focussing on state-of-the-art equipment which can make a real difference to care.

The Trust’s Neonatal Unit cares for some of the smallest and weakest babies in the North West region, including babies from 23 weeks onwards, sometimes weighing as little as 500g. The availability of modern medical equipment for monitoring and treatment is central to this service.

In 2017/18, the Neonatal Unit’s mission was supported by the purchase of an incubator (pictured left).

The design of this incubator allows parents comfortable access to their baby. It was also purchased complete with a portable power source, which allows a baby to be transported between locations without interrupting their care.

Additionally, the Charity purchased an infant warmer (pictured right). It includes resuscitation systems, and an integrated in-bed scale, which is particularly useful for weighing newborns.

Its ‘open’ design allows easy access to the baby for both parents and staff, whilst keeping the baby warm and secure.

Julie Knox (Deputy Ward Sister) said

“Without generous charitable donations we would not be able to buy equipment like this, which makes caring for these vulnerable babies easier for us and safer for them.”
Emergency Department trolley systems

The Trust’s Emergency Department (ED) provides care for patients from the Wirral and the surrounding area. Each year, it cares for over 90,000 patients and is one of the Trust’s busiest departments. The Charity funded the purchase of a number of specially designed ‘powered’ mattresses which help to convert ED trolleys into additional beds when needed.

The mattresses (pictured right) are ‘powered’ to deliver dynamic pressure-relieving therapy, reducing instances of pressure ulcers and related problems, but they can also just be used as a ‘normal’, but very comfortable, mattress.

In particular, they will increase patients’ comfort whilst they wait for emergency treatment, reducing the number of times patients are transferred into and from a hospital bed, particularly as these on-trolley mattresses are compatible with the Trust’s x-ray machines.

Helen Morris (Associate Director of Nursing) said

“The trolley systems really do make such a difference to our patients. It is really important to reassure patients and provide them with as much comfort as possible during often difficult times. The support of our patients and local community who donate and enable WUTH Charity to provide such excellent equipment is really appreciated.”

Small things that mean a lot

This section has outlined some key impacts made by charitable expenditure suggested by our clinical 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.
Head of Fundraising’s review of the year

2017/18 has been a year of consolidation and also significant development for the Charity. Major steps have been made to become a branded, recognised, accessible Charity that our supporters can give to easily and in confidence.

Resources

We have produced a number of resources for colleagues and supporters. Our seasonal newsletter ‘Charity Chat’ has been released in various Trust locations, sharing our latest news, celebrating our supporters and sharing the real impacts that the Charity makes to the Trust.

We also now have more options to make donations than ever before, and full details are included in Ways to donate (page 6).

Support in the community

Our Breast Care fund was selected by the Captain of Hoylake Golf Club Ladies Section to be the named Charity for their annual Charity Day in July 2017.

Birkenhead Brewery Ladies Darts League continues a longstanding relationship with the Children’s Ward, making two donations to our Children’s fund in 2017/18 totalling £3,000.

A huge ‘thank-you’ to these community teams for their support!
Winter 2017

We saw a significant increase in activity for the Charity and also a number of ‘firsts’ over winter 2017. Dave Badley, a Clinical Support Worker at Arrowe Park Hospital, went into training to run the London Marathon 2018 in support of the Charity’s Cancer fund.

Other colleagues from the Ophthalmology Department ran the 2017 Scouse 5k with friends and family for our Children’s fund. December also saw our first community volunteer fundraising event Mistletoe and Wine in support of the Breast Care fund.

WUTH Charity ended 2017 by celebrating Christmas with colleagues in our Trust-wide Christmas Jumper Day - hundreds of Trust colleagues helped to raise funds and were #betterinasweater!

... and finally ...

Through the year, we have been inspired by the increasing numbers of colleagues, patients and their families who have given their time and money to support WUTH Charity. I am extremely grateful to everyone who has supported WUTH Charity this year and I would like to acknowledge and thank all of these kind people for their efforts and goodwill.

Our future is bright, with the Charity participating in the ‘NHS Big 7Tea’ in 2018/19, celebrating the landmark 70th year of the NHS. 2018/19 will be busier than ever, with the launch of our new website, and plans in place to expand our dedicated volunteer base, launch our lottery and scope our first full appeal for 2019/20.

Victoria Burrows – Head of Fundraising
Finance and performance review

Income summary

The Charity relies upon donations and legacies as its main source of income. Total income for 2017/18 was £105,000 (2016/17 £201,000). The following chart analyses this year’s income by source.

Analysis of income

- Donations £34,000
- Legacies £43,000
- Investment income £28,000

Donations £34,000

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 function (page 4) can offer advice and help.

We thank all donors for their kindness and effort.

Legacies £43,000

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.

Investment income £28,000

In order 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 the requirements of the Reserves Policy. The current investment market conditions are such that investment income was modest in 2017/18.
Expenditure analysis

Of the total expenditure of £967,000 (2016/17 £448,000), £911,000 (2016/17 £434,000) was spent on charitable activities (including support costs and clearance grants) across a range of programmes for patient benefit. The following chart analyses this year’s expenditure by type.

The allocation of support costs to these charitable activities is detailed in Note 7 to the accounts.

Raising funds (£56,000)

This category includes budgeted Head of Fundraising services and resources, which will underpin future income growth.

Patient comforts and welfare (£112,000)

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. In 2017/18, this category has included the purchase of sundries in support of Eat, Drink, Move (page 17), patient ‘falls alarms’ across a number of wards, furniture for a patient day room, as well as upgrading an Occupational Therapy assessment area. Some of the key projects included in this category are detailed within the Achievements in 2017/18 section of this report.

Medical equipment (£174,000)

This expenditure represents tangible benefits to patients which will be felt for years to come. The Charity has provided an array of modern and innovative equipment to be used in the direct delivery of healthcare. In addition to significant Neonatal Department equipment (page 19), this category includes funding for gastrosopes, cardiology equipment, and diagnostic equipment for use in the Trust’s Ophthalmology Outpatients Department.
Other – clearance grants (£625,000)

These extraordinary grants are explained within the Strategic review and fund restructure section of this Annual Report.

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 does not require or compile comprehensive future spending plans.

As the Charity grows, this position will adapt to incorporate the spending plans associated with appeals schemes. As a general rule, the Corporate Trustee is committed to utilising funds as soon as is practical, based on patient benefit priorities. At the time of compilation of this Annual Report and Accounts, the most significant grant-funded projects in 2018/19 are as follows.

- 2 haemofiltration machines for renal treatment £20,000
- 2 cardiographs – diagnostic equipment for heart patients £12,823
- Improvements to Children’s Emergency Department waiting room £7,939
- Trust-wide fans for wards during the Summer 2018 ‘heatwave’ £5,280
- Chairs and overbed tables for the Emergency Department (ED) £4,577
- Weighing hoist for patients on Ward 27 £4,554
- Furniture for a relative / family room in the Children’s ED £1,896

Other future plans for the development of the Charity’s activities and incomes are outlined in the Head of Fundraising’s review of the year (page 21).
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 Act 2011, 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 29 to 43 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:
Independent examiner’s report to the corporate trustee of Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund

I report on the accounts of Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund (the "charity") for the year ended 31 March 2018, which are set out on pages 29 to 43.

Your attention is drawn to the fact that the charity's trustee has prepared the charity's accounts in accordance with the Statement of Recommended Practice 'Accounting and Reporting by Charities preparing the accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015)' issued in May 2014 in preference to the Statement of Recommended Practice 'Accounting and Reporting by Charities: Statement of Recommended Practice (revised 2005)' issued in April 2005 which is referred to in the Charities (Accounts and Reports) Regulations 2008 but has been withdrawn. I understand that the charity's trustee has done this in order for the charity's accounts to give a true and fair view in accordance with United Kingdom Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

This report is in respect of an examination carried out under section 145 of the Charities Act 2011. This report is made solely to the charity's trustee, as a body, in accordance with the regulations made under section 154 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustee those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustee, as a body, for my work, for this report or for the opinions I have formed.

Respective responsibilities of corporate trustee and examiner
The charity's corporate trustee is responsible for the preparation of the accounts. The charity's trustee considers that an audit is not required for this year under section 144(2) of the Charities Act 2011 and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act 2011;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011; and
- to state whether particular matters have come to my attention.

Basis of independent examiner’s report
My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a comparison of the accounts with the accounting records kept by the charity. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustee concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.
Independent examiner’s statement

In connection with my examination, no matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
  - to prepare accounts which accord with the accounting records; and
  - to comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 have not been met, or
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andrew Smith

Andrew Smith, ACA
Grant Thornton UK LLP
Chartered Accountants
4 Hardman Square
Spinningfields
Manchester
M3 3EB

28 January 2019
Statement of Financial Activities

For the year ended 31 March 2018

<table>
<thead>
<tr>
<th>Note</th>
<th>Unrestricted 2017/18 £'000</th>
<th>Restricted 2017/18 £'000</th>
<th>Total funds 2017/18 £'000</th>
<th>Unrestricted 2016/17 £'000</th>
<th>Restricted 2016/17 £'000</th>
<th>Total funds 2016/17 £'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>INCOME from</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Donations and legacies</td>
<td>3</td>
<td>8</td>
<td>69</td>
<td>77</td>
<td>2</td>
<td>160</td>
</tr>
<tr>
<td>Investments</td>
<td>5</td>
<td>8</td>
<td>20</td>
<td>28</td>
<td>3</td>
<td>36</td>
</tr>
<tr>
<td>Total income</td>
<td>16</td>
<td>89</td>
<td>105</td>
<td>5</td>
<td>196</td>
<td>201</td>
</tr>
<tr>
<td>EXPENDITURE on</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Raising funds</td>
<td>6</td>
<td>(7)</td>
<td>(49)</td>
<td>(56)</td>
<td>(11)</td>
<td>(3)</td>
</tr>
<tr>
<td>Charitable activities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Patient comforts and welfare</td>
<td>7</td>
<td>(57)</td>
<td>(55)</td>
<td>(112)</td>
<td>(36)</td>
<td>(274)</td>
</tr>
<tr>
<td>Medical equipment</td>
<td>7</td>
<td>(130)</td>
<td>(44)</td>
<td>(174)</td>
<td>(11)</td>
<td>(88)</td>
</tr>
<tr>
<td>Buildings and refurbishment</td>
<td>7</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(1)</td>
<td>(8)</td>
</tr>
<tr>
<td>Staff enablement</td>
<td>7</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(2)</td>
<td>(15)</td>
</tr>
<tr>
<td>Other - clearance grants</td>
<td>7</td>
<td>(34)</td>
<td>(591)</td>
<td>(625)</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total expenditure</td>
<td>(228)</td>
<td>(739)</td>
<td>(967)</td>
<td>(60)</td>
<td>(388)</td>
<td>(448)</td>
</tr>
<tr>
<td>Net realised gains / (losses) on investments</td>
<td>11</td>
<td>14</td>
<td>36</td>
<td>50</td>
<td>11</td>
<td>125</td>
</tr>
<tr>
<td>NET INCOME / (EXPENDITURE)</td>
<td></td>
<td>(134)</td>
<td>(614)</td>
<td>(612)</td>
<td>(44)</td>
<td>(67)</td>
</tr>
<tr>
<td>Transfers between funds</td>
<td>18</td>
<td>290</td>
<td>290</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Net movement in funds</td>
<td>92</td>
<td>(904)</td>
<td>(812)</td>
<td>(44)</td>
<td>(87)</td>
<td>(111)</td>
</tr>
<tr>
<td>Reconciliation of funds</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total funds brought forward</td>
<td>104</td>
<td>1,386</td>
<td>1,490</td>
<td>148</td>
<td>1,453</td>
<td>1,601</td>
</tr>
<tr>
<td>TOTAL FUNDS CARRIED FORWARD</td>
<td>196</td>
<td>482</td>
<td>678</td>
<td>104</td>
<td>1,386</td>
<td>1,490</td>
</tr>
</tbody>
</table>
Balance Sheet
As at 31 March 2018

<table>
<thead>
<tr>
<th>Fixed assets</th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>Total funds</th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>Total funds</th>
</tr>
</thead>
<tbody>
<tr>
<td>Note</td>
<td>£'000</td>
<td>£'000</td>
<td>£'000</td>
<td>£'000</td>
<td>£'000</td>
<td>£'000</td>
</tr>
<tr>
<td>Investments 11</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>86</td>
<td>968</td>
<td>1,054</td>
</tr>
<tr>
<td>Total fixed assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>86</td>
<td>968</td>
<td>1,054</td>
</tr>
</tbody>
</table>

| Current assets | Unrestricted | Restricted | Total funds | Unrestricted | Restricted | Total funds |
| Note | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Debtors 12 | - | 43 | 43 | 1 | 8 | 9 |
| Cash 13 | 303 | 440 | 743 | 68 | 571 | 639 |
| Total current assets | 303 | 483 | 786 | 69 | 579 | 648 |

| Current liabilities | Unrestricted | Restricted | Total funds | Unrestricted | Restricted | Total funds |
| Note | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Creditors 14 | (107) | (1) | (108) | (51) | (161) | (212) |
| Net current assets | 196 | 482 | 678 | 18 | 418 | 436 |
| Total assets less current liabilities | 196 | 482 | 678 | 104 | 1,386 | 1,490 |
| NET ASSETS | 196 | 482 | 678 | 104 | 1,386 | 1,490 |

Total funds of the charity

TOTAL CHARITY FUNDS 18 | 196 | 482 | 678 | 104 | 1,386 | 1,490 |

The notes on pages 31 to 43 form part of these accounts.

Approved by the Corporate Trustee and signed on its behalf:

Sue Lorimer  
Chair of the Charitable Funds Committee  
Non-Executive Director of the Corporate Trustee  
Date 23rd Jun 2018

David Jago  
Executive Lead for the Charitable Funds Committee  
Director of Finance of the Corporate Trustee  
Date 23/11/19
Notes to the accounts

1. Accounting policies

   a. Basis of preparation

      Wirral University Teaching Hospital NHS Foundation Trust Charitable Fund (‘the Charity’) is a public benefit entity.

      The Charity’s financial statements have been prepared under the going concern basis and historical cost convention as modified by the revaluation of assets, and in accordance with applicable United Kingdom accounting standards and Accounting and reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 (‘Charities SORP (FRS 102)’), its published updates and amendments pertaining to small entities, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), Charities (Accounts and Reports) Regulations 2008, and Charities Act 2011.

      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 Charities SORP (FRS 102) issued on 16 July 2014, rather than Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005, which has since been withdrawn.

   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 Wirral University Teaching Hospital NHS Foundation 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. After a significant restructure, as at 31 March 2018, the Charity has a single unrestricted general purposes Patient Wish fund, and seven restricted specialty funds. Restricted funds are to be used in accordance with their specific restrictions, which could be imposed by the donor through a written trust, or through ‘appeals’ fundraising.

      The major funds held are disclosed in Note 18.
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.

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 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. 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 the expenditure. In addition, 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 funding Trust expenditure, constructive grant obligations are recognised by the Charity when the conditions of each grant are met. Grant conditions for day-to-day transactions are deemed to be satisfied when the Trust fully completes the purchase transaction correctly and promptly, and the details of the purchase can be demonstrated to match the original grant claim, which has itself been approved by the Corporate Trustee or delegated officer(s).

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, such as the clearance grants issued in 2017/18.
g. **Expenditure on irrecoverable VAT**

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. In 2017/18, the costs of budgeted Head of Fundraising services and resources have been included. Unless directly attributable to a particular fund, such costs are split equally across the Charity’s 8 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 direct and grant-funding expenditures of charitable projects, and all overheads (administration and governance costs). The apportionment of these overheads (‘support costs’) across the individual funds of the Charity, and across the different categories of charitable activity, is usually on the basis of the value of expenditure transactions undertaken within the financial year.

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 for providing policies, papers, advice and recommendations, in addition to the creation of this Annual Report and Accounts.

The apportionment of support costs across the different categories of charitable activity is disclosed in Note 7.

As an extraordinary measure for 2017/18, the Corporate Trustee has determined that central overheads which are ordinarily apportioned across the funds can be attributed solely to the general Patient Wish fund. This is so that funds which demised in 2017/18, as outlined in the Strategic review and fund restructure section of the Annual Report, could be ‘spent down to nil’ with greater certainty, avoiding potential overspends.

j. **Fixed asset and current asset 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.

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.

However, in 2017/18, the demised funds have not attracted investment gains / losses, as they were ‘inactive’ and in transition with effect from 1 April 2017. Apportionment to the 8 ‘new’ funds has occurred on the basis of the fund balances.

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: 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 their settlement value: investments are measured using the fair value through income and expenditure basis, and other instruments are measured at amortised cost.

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.

Grants approved in principle but with unmet application or performance conditions are disclosed as contingent liabilities.

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 section 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 Wirral University Teaching Hospital NHS Foundation Trust and the Trust is therefore a related party. The Trust’s ‘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 non-treasury expenditures, other than the costs of independent examination and JustGiving fees, are with the Trust. During the year, the Charity made cash payments totalling £1,081k (2016/17 £602k) to Wirral University Teaching Hospital NHS Foundation Trust.

At 31 March 2018, the Charity owed the Wirral University Teaching Hospital NHS Foundation Trust £106k (2016/17 £210k) for support services delivered and grants awarded but not yet paid. In addition, monies held in the Charity’s bank account as at 31 March 2018 which should instead have been presented to the Trust’s bank account totalled £4k (2016/17 £8k). The balance was transferred to the Trust’s bank account in 2018/19, and no related transactions or balances have been included in the Charity’s accounts. 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. The Corporate Trustee purchases Directors and Officers liability insurance which covers both the Charity and the Trust under a shared limit, and separate trustee indemnity insurance has therefore not been deemed necessary.

Prior to 31 March 2013, NHS charitable funds considered to be subsidiaries were excluded from accounts consolidation (‘group accounts’), in accordance with a Treasury accounting direction issued by Monitor (now NHS Improvement). This dispensation is no longer available and NHS foundation trusts 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 2017/18, nor did it occur in any previous year.

3. Income: Donations and legacies

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted</td>
<td>Restricted</td>
<td>Total</td>
<td>Unrestricted</td>
<td>Restricted</td>
<td>Total</td>
</tr>
<tr>
<td>Donations</td>
<td>£’000</td>
<td>£’000</td>
<td>£’000</td>
<td>£’000</td>
<td>£’000</td>
<td>£’000</td>
</tr>
<tr>
<td>Legacies</td>
<td>-</td>
<td>43</td>
<td>43</td>
<td>-</td>
<td>46</td>
<td>46</td>
</tr>
<tr>
<td><strong>Total donations and legacies</strong></td>
<td><strong>8</strong></td>
<td><strong>69</strong></td>
<td><strong>77</strong></td>
<td><strong>2</strong></td>
<td><strong>160</strong></td>
<td><strong>162</strong></td>
</tr>
</tbody>
</table>
4. **Income: Other trading activities - raising funds**

There was no income raised by official Charity fundraising activity in 2017/18 (2016/17 nil), and these nil entries are not shown on the face of the Statement of Financial Activities. This income category only includes raised income for which there is an exchange, for example, monies collected due to ticket sales for official events. 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.

5. **Income: Investments**

<table>
<thead>
<tr>
<th></th>
<th>2017/18 Unrestricted £'000</th>
<th>2017/18 Restricted £'000</th>
<th>2017/18 Total £'000</th>
<th>2016/17 Unrestricted £'000</th>
<th>2016/17 Restricted £'000</th>
<th>2016/17 Total £'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fixed asset investments</td>
<td>8</td>
<td>20</td>
<td>28</td>
<td>3</td>
<td>33</td>
<td>36</td>
</tr>
<tr>
<td>Current asset investments</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>8</td>
<td>20</td>
<td>28</td>
<td>3</td>
<td>36</td>
<td>39</td>
</tr>
</tbody>
</table>

6. **Expenditure: Raising funds**

<table>
<thead>
<tr>
<th></th>
<th>2017/18 Unrestricted £'000</th>
<th>2017/18 Restricted £'000</th>
<th>2017/18 Total £'000</th>
<th>2016/17 Unrestricted £'000</th>
<th>2016/17 Restricted £'000</th>
<th>2016/17 Total £'000</th>
</tr>
</thead>
<tbody>
<tr>
<td>Investment management expenses</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(3)</td>
<td>(3)</td>
</tr>
<tr>
<td>Fundraising costs (Head of Fundraising services / resources)</td>
<td>(7)</td>
<td>(49)</td>
<td>(56)</td>
<td>(3)</td>
<td>-</td>
<td>(3)</td>
</tr>
<tr>
<td>Donor system costs</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(8)</td>
<td>-</td>
<td>(8)</td>
</tr>
<tr>
<td>Total</td>
<td>(7)</td>
<td>(49)</td>
<td>(56)</td>
<td>(11)</td>
<td>(3)</td>
<td>(14)</td>
</tr>
</tbody>
</table>

The Corporate Trustee has approved the recharge of the Head of Fundraising’s service and resource costs from the Trust to the Charity on a recurring basis.

7. **Expenditure: Charitable activities**

The Charity grants funding to support Wirral University Teaching Hospital NHS Foundation Trust, through the purchase of goods and services for the Trust, consistent with the charitable objects of the Charity.

Support costs (overheads) comprise the Charity’s administration fee, which is explained in Note 9, a one-off grant (2016/17 only) to purchase software to support the Trust’s administration services, and the costs of audit / independent examination, detailed in Note 10.

Support costs are allocated in proportion with in-year expenditure, and they include governance costs (Note 1.i), which have been separately disclosed below.
Expenditure due to charitable activities is analysed as follows.

Analysis of Charitable activities - 2017/18

<table>
<thead>
<tr>
<th>Grant funding</th>
<th>Support costs</th>
<th>Governance costs</th>
<th>Subtotal</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted</td>
<td>Restricted</td>
<td>Unrestricted</td>
<td>Restricted</td>
</tr>
<tr>
<td>Patient comforts and welfare</td>
<td>(51)</td>
<td>(55)</td>
<td>(3)</td>
<td>-</td>
</tr>
<tr>
<td>Medical equipment</td>
<td>(121)</td>
<td>(44)</td>
<td>(5)</td>
<td>-</td>
</tr>
<tr>
<td>Buildings and refurbishment</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Staff enablement</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Other expenditure - clearance grants</td>
<td>-</td>
<td>(591)</td>
<td>(19)</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>(172)</td>
<td>(690)</td>
<td>(27)</td>
<td>-</td>
</tr>
</tbody>
</table>

To assist the 2017/18 restructure exercise, the Corporate Trustee has determined that in 2016/17 and 2017/18, central overheads which are ordinarily apportioned across the funds can be attributed solely to the general Patient Wish fund; they are therefore unrestricted.

Analysis of Charitable activities - 2016/17

<table>
<thead>
<tr>
<th>Grant funding</th>
<th>Support costs</th>
<th>Governance costs</th>
<th>Subtotal</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted</td>
<td>Restricted</td>
<td>Unrestricted</td>
<td>Restricted</td>
</tr>
<tr>
<td>Patient comforts and welfare</td>
<td>(2)</td>
<td>(274)</td>
<td>(18)</td>
<td>-</td>
</tr>
<tr>
<td>Medical equipment</td>
<td>-</td>
<td>(88)</td>
<td>(6)</td>
<td>-</td>
</tr>
<tr>
<td>Buildings and refurbishment</td>
<td>-</td>
<td>(8)</td>
<td>(1)</td>
<td>-</td>
</tr>
<tr>
<td>Staff enablement</td>
<td>-</td>
<td>(15)</td>
<td>(1)</td>
<td>-</td>
</tr>
<tr>
<td>Other expenditure - clearance grants</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total</td>
<td>(2)</td>
<td>(385)</td>
<td>(25)</td>
<td>-</td>
</tr>
</tbody>
</table>

Further details regarding expenditure due to charitable activities are included in the Achievements in 2017/18 and Finance and performance review sections of the Annual Report.

8. Analysis of grants

Grants are made to support Wirral University Teaching Hospital NHS Foundation Trust in its purchase of revenue goods or services and fixed assets. This expenditure is described in Note 7, 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.

9. Analysis of staff costs

The Charity does not directly employ staff. Instead, the resources of Wirral University Teaching Hospital NHS Foundation 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.
The staff who perform 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 7. The fundraising service charge is additionally disclosed in Note 6.

10. Costs of audit / independent examination

The independent examiner’s fee of £1,800 (2016/17 £1,800) including VAT 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, through the apportionment of governance costs within total support costs (Note 7).

11. Fixed asset and current asset investments

Fixed asset investments

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>Total</th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Movement in fixed asset investment</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Market value brought forward</td>
<td>86</td>
<td>968</td>
<td>1,054</td>
<td>30</td>
<td>855</td>
<td>915</td>
</tr>
<tr>
<td>Add: gains/losses due to revaluation</td>
<td>14</td>
<td>36</td>
<td>50</td>
<td>11</td>
<td>128</td>
<td>139</td>
</tr>
<tr>
<td>Less: disposals at carrying value</td>
<td>(318)</td>
<td>(786)</td>
<td>(1,104)</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Less: distributions (for charitable expenditure)</td>
<td>218</td>
<td>(218)</td>
<td>-</td>
<td>45</td>
<td>(45)</td>
<td>-</td>
</tr>
<tr>
<td><strong>Market value as at 31 March (closing balance)</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>86</td>
<td>968</td>
<td>1,054</td>
</tr>
</tbody>
</table>

Analysis of 31 March closing balance (all held in UK)

| Charities Investment Fund (75,463 units, disposed of in 2017/18) | - | - | - | 86 | 968 | 1,054 |
| **Market value as at 31 March (closing balance)** | - | - | - | 86 | 968 | 1,054 |

Current asset investments

<table>
<thead>
<tr>
<th></th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>Total</th>
<th>Unrestricted</th>
<th>Restricted</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Movement in current asset investment</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Market value brought forward</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>10</td>
<td>288</td>
<td>298</td>
</tr>
<tr>
<td>Add: accumulated income on cash deposits</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>3</td>
<td>3</td>
</tr>
<tr>
<td>Add: unrealised gains/losses due to revaluation</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(3)</td>
<td>(3)</td>
</tr>
<tr>
<td>Less: disposals at carrying value</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>(10)</td>
<td>(288)</td>
<td>(298)</td>
</tr>
<tr>
<td><strong>Market value as at 31 March (closing balance)</strong></td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
</tbody>
</table>
Annual Report and Accounts
2017/18

Any carrying value of financial assets measured at *fair value through income and expenditure* is measured as the total of fixed asset and current asset balances above.

Gains / (losses) on investment assets

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Realised and unrealised gains / (losses) on investment assets</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unrealised gains / (losses) due to revaluation of investment assets</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>11</td>
<td>128</td>
<td>139</td>
</tr>
<tr>
<td>Realised gains / (losses) due to sale of investment assets</td>
<td>14</td>
<td>36</td>
<td>50</td>
<td>-</td>
<td>(3)</td>
<td>(3)</td>
</tr>
<tr>
<td>Total gains / (losses) on fixed asset investments</td>
<td>14</td>
<td>36</td>
<td>50</td>
<td>11</td>
<td>128</td>
<td>139</td>
</tr>
</tbody>
</table>

There are no direct investments made outside the UK by the Charity, and further details of the Charity’s treasury activity are contained within the *Investment policy* section of the Annual Report.

12. Current assets: Debtors

<table>
<thead>
<tr>
<th></th>
<th>31 Mar 18 Unrestricted</th>
<th>31 Mar 18 Restricted</th>
<th>31 Mar 18 Total</th>
<th>31 Mar 17 Unrestricted</th>
<th>31 Mar 17 Restricted</th>
<th>31 Mar 17 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accrued investment income</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>1</td>
<td>8</td>
<td>9</td>
</tr>
<tr>
<td>Accrued legacy income</td>
<td>-</td>
<td>43</td>
<td>43</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Total debtors</td>
<td>-</td>
<td>43</td>
<td>43</td>
<td>1</td>
<td>8</td>
<td>9</td>
</tr>
</tbody>
</table>

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

13. Current assets: Cash

<table>
<thead>
<tr>
<th></th>
<th>31 Mar 18 Unrestricted</th>
<th>31 Mar 18 Restricted</th>
<th>31 Mar 18 Total</th>
<th>31 Mar 17 Unrestricted</th>
<th>31 Mar 17 Restricted</th>
<th>31 Mar 17 Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>Barclays Bank - deposit account</td>
<td>303</td>
<td>440</td>
<td>743</td>
<td>68</td>
<td>571</td>
<td>639</td>
</tr>
<tr>
<td>Total investments and cash</td>
<td>303</td>
<td>440</td>
<td>743</td>
<td>68</td>
<td>571</td>
<td>639</td>
</tr>
</tbody>
</table>

The carrying value of *financial assets measured at amortised cost* is measured as the total of balances in Notes 12. and 13.
### 14. Current liabilities: Creditors

<table>
<thead>
<tr>
<th></th>
<th>31 Mar 18</th>
<th>31 Mar 18</th>
<th>31 Mar 18</th>
<th>31 Mar 17</th>
<th>31 Mar 17</th>
<th>31 Mar 17</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Unrestricted</td>
<td>Restricted</td>
<td>Total</td>
<td>Unrestricted</td>
<td>Restricted</td>
<td>Total</td>
</tr>
<tr>
<td>Other creditors - amounts due to</td>
<td>£'000</td>
<td>£'000</td>
<td>£'000</td>
<td>£'000</td>
<td>£'000</td>
<td>£'000</td>
</tr>
<tr>
<td>Wirral University Teaching Hospital NHS Foundation Trust</td>
<td>(105)</td>
<td>(1)</td>
<td>(106)</td>
<td>(51)</td>
<td>(159)</td>
<td>(210)</td>
</tr>
<tr>
<td>Accruals</td>
<td>(2)</td>
<td>-</td>
<td>(2)</td>
<td>-</td>
<td>(2)</td>
<td>(2)</td>
</tr>
<tr>
<td><strong>Total current liabilities</strong></td>
<td>(107)</td>
<td>(1)</td>
<td>(108)</td>
<td>(51)</td>
<td>(161)</td>
<td>(212)</td>
</tr>
</tbody>
</table>

Amounts owed to Wirral University Teaching Hospital NHS Foundation 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.

### 15. 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 as at 31 March 2018 (31 March 2017 nil).

Grants approved in principle but with unmet application or performance conditions are disclosed as contingent liabilities. If the conditions are not met within six months, the conditional approval expires. As at 31 March 2018, the estimated contingent liability was £44k (2016/17 £70k). Subsequent to the Balance Sheet date, all outstanding conditions have been met for balances totalling £40k (2016/17 £30k), which are included in 2018/19 expenditure.

### 16. Commitments

The Charity has no other undisclosed commitments.
17. **Non-adjusting events after the end of the reporting period**

No *non-adjusting events after the end of the reporting period* have been identified for 2017/18.

18. **Analysis of material funds**

The Charity comprised 109 funds as at 31 March 2017. Other than the general umbrella fund, 76 were special purpose trusts, with linked registration with the Charity Commission, and 32 were restricted sub-funds, not separately registered.

The registered funds as at 31 March 2017 are listed below.

- Wirral University Teaching Hospital NHS Foundation Trust (Umbrella Fund)
- ENT General Purpose Fund
- Ward 38 Fund
- Ward 32 Fund
- Radiology General Purpose Fund
- Orthoptic / Optometry Fund
- Ward 34 Fund
- Resuscitation Department Fund
- Ward 20 Fund
- Ward 21 Fund
- Ward 22 Fund
- Ward 23 Fund
- Ward 24 Fund
- Elderly Cardiovascular Fund
- Ward 31 Fund
- Children’s A&E Fund
- Ward 33 Fund
- Orthodontic Fund
- Cardiac Research Fund
- Vascular Surgery Fund
- Wirral Colorectal Unit Fund
- MRI Scanner Fund
- Child Development Fund
- Breast Screening Unit Fund
- Wirral Breast Care Group Fund
- Clatterbridge Theatres & Anaesthetics Fund
- Tissue Viability Education Fund
- Limb Centre Fund
- Dermatology General Purpose Fund
- Cardiology Fund
- Cardiac Care Unit Fund
- Laser Surgical Equipment Fund
- Histopathology Fund
- Occupational Therapy General Purpose Fund
- Clatterbridge General Purpose Fund
- Physiotherapy Fund
- Gastroenterology Fund
- Rehabilitation Research Fund
- Rehabilitation Directorate Fund
- Dermatology Training Fund
- Dietetic Fund
- Cardiology Equipment Fund
- Clatterbridge Outpatients Department Fund
- Facilities Management Fund
- Breast Care Fund
- Stroke Unit (STAR) Fund
- Pathology Research Fund
- Pathology General Purpose Fund
- Pharmacy Fund
- Arrowe Park DME General Purpose Fund
- Merseyside Prostate Cancer Fund
- Urology Fund
- General Surgery General Purpose Fund
- Oral Surgery General Purpose Fund
- General Medical Wards Fund
- Respiratory Medicine Fund
- Orthopaedic General Purpose Fund
- Arrowe Park Nursing Staff Fund
- Hospitals Chapels Fund
- Arrowe Park General Purpose Fund
- Arrowe Park Outpatients Department Fund
- Arrowe Park Theatres & Anaesthetics Fund
- Endocrine Disorders (Including Diabetes) Fund
- Neonatal Unit Fund
- Intensive Care Unit Fund
- Rheumatology General Purpose Fund
- Obstetric Fund
- Lavery Memorial Fund
- Ophthalmology General Purpose Fund
- A&E General Purpose Fund
- Alison Naylor Fund
- Paediatric Fund
- Post Graduate Education Centre Fund
- McArdle Library Fund
- Haematology Ward/Department Fund
- Medical Records Fund
- Common Investment Fund

These funds were in transition in 2017/18, with no incomes permitted. They were formally discontinued as at 31 August 2017, and their dissolution is registered with the Charity Commission. As described in the *Strategic review and fund restructure* section of this Annual Report, some residual balances were transferred to the Charity’s new funds. Part of this mapping entailed the transfer of £288k from restricted demised funds to the unrestricted Patient Wish fund, as shown in the Statement of Financial Activities.
A summary of 2017/18 fund movements, including transfers from the demised funds, for the Charity’s new ‘Big 8’ funds is as follows.

<table>
<thead>
<tr>
<th>Fund</th>
<th>Opening balance 1 Apr 17</th>
<th>Transfers from demised funds</th>
<th>Income / gains</th>
<th>Expenditure</th>
<th>Closing balance 31 Mar 18</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>£k</td>
<td>£k</td>
<td>£k</td>
<td>£k</td>
<td>£k</td>
</tr>
<tr>
<td>Breast Care</td>
<td>0</td>
<td>66</td>
<td>14</td>
<td>(7)</td>
<td>73</td>
</tr>
<tr>
<td>Cancer</td>
<td>0</td>
<td>15</td>
<td>4</td>
<td>(7)</td>
<td>12</td>
</tr>
<tr>
<td>Children’s</td>
<td>0</td>
<td>60</td>
<td>13</td>
<td>(7)</td>
<td>65</td>
</tr>
<tr>
<td>Heart Care</td>
<td>0</td>
<td>198</td>
<td>70</td>
<td>(33)</td>
<td>235</td>
</tr>
<tr>
<td>Critical Care</td>
<td>0</td>
<td>28</td>
<td>11</td>
<td>(8)</td>
<td>31</td>
</tr>
<tr>
<td>Respiratory</td>
<td>0</td>
<td>48</td>
<td>9</td>
<td>(7)</td>
<td>50</td>
</tr>
<tr>
<td>Stroke</td>
<td>0</td>
<td>19</td>
<td>5</td>
<td>(7)</td>
<td>17</td>
</tr>
<tr>
<td>Patient Wish</td>
<td>0</td>
<td>393</td>
<td>30</td>
<td>(228)</td>
<td>196</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th></th>
<th>£k</th>
<th>£k</th>
<th>£k</th>
<th>£k</th>
<th>£k</th>
</tr>
</thead>
<tbody>
<tr>
<td>Patient Wish</td>
<td>0</td>
<td>827</td>
<td>155</td>
<td>(304)</td>
<td>678</td>
</tr>
</tbody>
</table>

Patient Wish is WUTH Charity’s unrestricted general fund. It exists to fund patient-centred projects across both Trust sites, particularly in those areas not addressed by the other 7 speciality funds. The speciality funds are restricted due to pre-transfer restrictions, and also because 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.