



Willowbrook
Hospice Every Contact Counts

Registered Charity No. 1020250

Annual Report 2024/25

**The Best Care, Delivered with
Compassion for our Community**



Every Contact Counts

“Support, Fun, Warmth and Laughter”

(Patients)

www.willowbrook.org.uk

A NOTE FROM OUR PATRON

As Patron of Willowbrook Hospice, I am honoured to lend my voice in recognition of the extraordinary work carried out by the hospice over the past year. Willowbrook continues to provide exceptional care, comfort, and dignity to patients and their loved ones during some of the most challenging times in their lives.

The dedication, compassion, and professionalism of the staff and volunteers embody the very best of our community spirit, ensuring that every individual is supported with warmth, respect, and understanding.

I remain immensely proud to be associated with such a vital and inspiring organisation and offer my heartfelt thanks to everyone whose generosity, time, and commitment make this work possible.”

Johnny Vegas
Patron



REPORT OF THE TRUSTEES AND CONSOLIDATED ACCOUNTS 2024/25

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The trustees are pleased to present their report with the financial statements of the charity for the year ending 31 March 2025.

FROM OUR CHAIRMAN

On behalf of myself and the Board of Trustees, I extend our deepest gratitude to the entire Willowbrook Hospice community - our dedicated staff, compassionate volunteers, generous supporters, and loyal partners.

This year has once again highlighted the resilience, professionalism, and humanity that are the foundation of our work. The care provided at Willowbrook Hospice stands as a testament to the exceptional commitment of those who give their time, expertise, and resources to ensure that our patients and their families receive the highest standard of support during life's most challenging moments.

We are profoundly grateful for the continued trust placed in us by our community and for the tireless efforts of everyone who sustains our mission. Together, we remain unwavering in our commitment to delivering outstanding palliative and end-of-life care, ensuring that Willowbrook Hospice continues to be a place of comfort, dignity, and compassion for all who need it.

Despite upcoming challenges, I believe that with the Executive Leadership Team and your dedication, we can achieve another successful year to report at our November 2025 AGM.

Ian Craig
Chairman of the Board of Trustees



EXECUTIVE LEADERSHIP TEAM

It has been another busy year for the Executive Leadership Team, this year, the hospice continued to benefit from the exceptional generosity of **The Oliver Lymes Charity**, whose funding enabled the further extension of our District Nurse Support Service. This enhanced service has been instrumental in supporting palliative patients to remain at home during the final stages of life—an outcome that many families value deeply. The funding has allowed us to provide timely, specialist support in the community, helping to prevent avoidable hospital admissions and ensuring that more people can die in their place of choice.

We remain committed to developing strong and sustainable partnerships that support our mission. Over the next year, we will place particular emphasis on expanding our **corporate partnerships**, recognising the vital role that local businesses and organisations play in supporting hospice care. By building these relationships, we aim to increase our reach, strengthen our financial position, and continue delivering high-quality, compassionate care across our communities.

Executive Leadership Team

Alun Owen (Executive Corporate Director), Dr Paula Powell (Executive Medical Director) and Lynda Finney (Executive Clinical Director)



Alun Owen



Dr Paula Powell



Lynda Finney

REFERENCE AND ADMINISTRATIVE DETAILS

The Trustees are pleased to present their strategic report and accounts of the charity for the year ended 31 March 2025. The accounts have been prepared in accordance with the accounting policies reported in the audited accounts and comply with the Companies Act 2006 and Accounting 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 Published in October 2019.

Charity name:	Willowbrook Hospice
Charity number:	1020240
Company number:	2808633
Executive Leadership Team:	Clinical Director and Registered Manager: Lynda Finney Medical Director: Dr Paula Powell Corporate Director: Alun Owen (resigned April 2025)
Registered Office:	Portico Lane, Prescot, Merseyside, L34 2QT
Auditors:	Livesey Spottiswood Chartered Accountants & Registered Auditors 17 George Street, St Helens, Merseyside, WA10 1DB
Bankers:	National Westminster Bank plc, PO Box 25, 5 Ormskirk Street, St Helens, Merseyside WA10 1DR

DIRECTORS AND TRUSTEES

The directors of this charitable company (Willowbrook Hospice) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The trustees serving during the year and since the year end were as follows:

Ian Craig	Jim Toohey (appointed 18.11.24)
Dr Karen Beeby	Dr Alan Baron
Gary Ward (resigned 30.06.25)	Allan Sansbury
Jonathan Dobson	Dr Michael G. Van Dessel
Stephen Fairhurst	Michelle Price (appointed 18.11.24)
Sarah Carberry	Dave Pugh (appointed 18.11.24)
Dame Elaine Inglesby-Burke	Mark Williams (appointed 27.01.25, resigned 31.03.25)

In accordance with the Articles of Association, at the Annual General Meeting the trustees retire in rotation. However, if eligible for re-election, this will be confirmed at the AGM.

TRUSTEE APPOINTMENT RECORD

Trustee

Trustee record of appointments and re-election	Date of initial appointment	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Dr Alan Baron	21/11/2022						A			R			R		
Dr Karen Beeby	27/09/2007	R			R			R			Ret	PR			
Sarah Carberry	26/09/2019			A			R			R			Ret	PR	
Ian Craig	06/07/2020				A			R			R			Ret	PR
Jonathan Dobson	06/07/2020				A			R			R			Ret	PR
Stephen Fairhurst	06/07/2020				A			R			R			Ret	PR
Dame Elaine Inglesby-Burke	29/10/2009	R			R			R			Ret	PR			
Michelle Price	18/11/2025								A			R			
Dave Pugh	18/11/2025								A			R			
Allan Sansbury	27/11/2023							A			R			R	
Jim Toohey	18/11/2025								A			R			
Dr Michael G. Van Dessel	22/05/2014	R			R			R			Ret	PR			
Gary Ward	27/11/2023							A		Res					
Mark Williams	27/01/2025									AR					

Key: A = Appointed, R = Re-election, SD = Stood Down, PR = Potential Re-election, Ret = Retired, Res = Resigned
AR = Appointed & Resigned

TRUSTEE ASSURANCE GROUPS

FINANCE COMMITTEE	HUMAN RESOURCES COMMITTEE	INNOVATION AND TECHNOLOGY COMMITTEE	CLINICAL ASSURANCE COMMITTEE	INCOME GENERATION COMMITTEE	TRADING COMPANY
<p>Dr Alan Baron <i>(Chair)</i></p> <p>Dr Karen Beeby</p> <p>Lynda Finney</p> <p>Alun Owen</p> <p>Dr Paula Powell</p> <p>Allan Sansbury</p> <p>Lesley Sephton</p>	<p>Jonathan Dobson <i>(Chair)</i></p> <p>Sarah Carberry</p> <p>Lynda Finney</p> <p>Lewis Hooper</p> <p>Dame Elaine Inglesby-Burke</p> <p>Alun Owen</p> <p>Michelle Price</p>	<p>Stephen Fairhurst <i>(Chair)</i></p> <p>Lynda Finney</p> <p>Alun Owen</p> <p>Graham Muirhead</p> <p>Dave Pugh</p> <p>Gary Ward</p>	<p>Dr Karen Beeby <i>(Chair)</i></p> <p>Dr Alan Baron</p> <p>Sarah Carberry</p> <p>Lynda Finney</p> <p>Dame Elaine Inglesby-Burke</p> <p>Margaret McConaghy</p> <p>Dr Paula Powell</p> <p>Kelly de Souza</p> <p>Dr Michael G. Van Dessel</p>	<p>Gary Ward <i>(Chair)</i></p> <p>Suzanne Davies</p> <p>Jonathan Dobson</p> <p>Stephen Fairhurst</p> <p>Alun Owen</p> <p>Dr Paula Powell</p> <p>Dave Pugh</p> <p>Ian Turnbull</p>	<p>Kevin Gallimore <i>(Chair)</i></p> <p>Jean Beesley</p> <p>Julie Currie</p> <p>Tony Foster</p> <p>Alun Owen</p> <p>Joan Reakes <i>(resigned 31 December 2024)</i></p> <p>Allan Sansbury</p> <p>Lesley Sephton</p>

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document

The company is governed by its Memorandum and Articles of Association.

The company is limited by guarantee, whereby every member of the company undertakes to contribute to the assets of the company in the event of winding up, while they are members or within one year after they cease to be a member, for payment of the debts and liabilities of the company contracted before they cease to be members, such amounts as may be required not exceeding £1.

Appointment of Trustees

The trustees who have served during the year are set out on page 6. The trustees are appointed by the members of the Company and every three years each trustee retires by rotation but may offer themselves for re-election in accordance with the Articles of Association.

Trustee Induction and Training

The trustees undergo an induction to brief them on their legal obligations under charity and company law, the content of the Memorandum and Articles of Association, the committee and decision-making processes, the business plan and recent financial performance of Willowbrook Hospice. They are also required to read, understand and sign the Governance Policy. During this induction they meet key employees and other trustees. Trustees are encouraged to attend appropriate external events where these will facilitate the undertaking of their role and provide additional knowledge and information.

Organisation

The Board of Trustees governs Willowbrook Hospice. The Board usually meets bimonthly to manage the hospice's affairs, receiving reports from the Assurance sub-groups, details of which are set out on page 7. All operational activities are carried out by the Executive Leadership Team which has the delegated authority, within terms of delegation approved by the Trustees, to carry out these matters.

Key Management Personnel

The Trustees consider the key management personnel to be the Executive Leadership Team. The day to day running of the hospice is delegated to this team. During the time applicable to this report, the remuneration of the key leadership personnel was set taking on reference to the 'Willowbrook Hospice – Agenda for Change' policy which is an adaptation of some aspects of the 'NHS Agenda for Change' policy. All salary levels are always subject to affordability.

Risk Management

Board Assurance and Risk discussions are incorporated into general board meetings at relevant points throughout the financial year. These allow the trustees to consider and review the major strategic, business and operational risks that Willowbrook faces each year.

OBJECTIVES AND ACTIVITIES

The objectives of the charity are to:

- Provide free, specialist palliative care to patients through the expertise of our multidisciplinary professional team.
- Provide this care to those who have need of it and are referred by their healthcare professional.

There have been no material changes in policy or objectives throughout the period.

The principal activity of the subsidiary company, Willowbrook Hospice Trading Company Limited is to operate our portfolio of retail sites for the sole benefit of Willowbrook Hospice.

The strategies employed to achieve Willowbrook Hospice's objectives are aimed to:

- Establish, maintain and operate a hospice for the care of patients living with a life-limiting diagnosis.
- Provide medical, clinical and complementary therapies for such patients through our in-patient, community and outreach services of the hospice.
- Ensure that the patient is the focus of our attention from the time of their arrival with us.
- Help each patient to live with dignity and regain and achieve the best quality of life that is available to them
- Offer a support system that helps patients live as actively as possible before death.
- Offer services to help support family and friends during the patient's illness and in their bereavement.

These key strategies will be achieved by:

- Maintaining and improving the quality of care provided by us and by others.
- Engaging with our community to strengthen and develop partnerships, allowing us to extend our reach beyond the 'hospice walls'.

PUBLIC BENEFIT

The charitable aim of Willowbrook Hospice has been to help all St Helens and Knowsley patients at the end of their life and the people close to them, to have access to the best Palliative Care appropriate to their need.

Patient referrals have been made by Health care professionals and accepted according to those in most need of our clinical care. Services have been delivered free of charge to any patient from St Helens and Knowsley who is in need of our services.

The hospice is regulated by the Care Quality Commission which has approved the hospice to care for patients over the age of 18.

Our aim is to enhance the quality of life for each individual throughout all stages of his or her illness. Individual needs are continually re-assessed to ensure that care is the best it can be.

TRUSTEE REPORT

ACHIEVEMENTS AND PERFORMANCE

Overview

This year the hospice completed its three-year organisation wide strategy and published the outcome in the hospice impact report. We have recently also published our 2025-2028 strategy, and this clearly outlines our values and objectives, consulting with patients, carers, volunteers and staff to achieve this for implementation up to 2028. This strategy will guide us in achieving our objectives across our communities of St Helens and Knowsley.

The Trustees would like to thank all staff, volunteers and supporters, not only who contributed to the success of last year but over the preceding years. The hospice today could not be what it is without the effort of everyone who has gone before in making Willowbrook one of the most respected hospices in the region.

The hospice continues to provide specialist and palliative end of life care for the people of St Helens and Knowsley. We remain grateful for the generous support of the local communities who fund approximately two thirds of our running costs. Alongside the current NHS grant and with the huge generosity of all of our volunteers who provide their time, we are able to deliver the services and special care that we plan for patients and the people close to them, at the most difficult time of their lives.

Our plans for the future include the expansion of bereavement via our Patient and Family Liaison Support Service. The outcome of this will be reported in next year's Quality Account.

Trading Company

In May 2024, we were delighted to open the doors to our new Willowbrook Fashion and home store in Kirkby. The shop is unique in the area for being the only Charity retailer to stock furniture. This new store is our tenth retail store.

2025 will see the opening of a Willowbrook Hospice shop in Ormskirk that specialises in selling books and records.

The Board of Trustees and Trading Company Directors have agreed that the intentions for 25/26 will be to continue to grow the trading company portfolio and ensure that the Trading Company continues to be a key income generator for the hospice.

Fundraising

Our Fundraising activities have continued to provide a vital source of income for the hospice with an emphasis on expanding the hospice Lottery and engagement with local corporate partners.

Events held during the year have included the very popular Strictly Glitter Ball which raised an extraordinary £48,228, £17,930 of this was down to sponsorship that was raised by our contestants and "the People's vote" on the night.

The Annual Golf Day also raised £5,000 with twenty-one teams entering. This was a sponsored event and demonstrated the great support that the hospices receive from the local community.

Despite this charity fundraising remains a challenge, not only because of difficult economic conditions but there is also significant competition from other local and national charities, all campaigning for similar financial and voluntary support.

Quality Account 2024/25

To access this document, please scan the QR code with your smartphone or tablet.



Volunteering

Our Volunteers remain an integral part of the hospice and have enabled us to expand some of our services such as Bereavement support, Compassionate Neighbours and our hospice reception hours. We are extremely fortunate to have such a dedicated group of people who are eager to support the Willowbrook cause.

Risks and Uncertainties

Despite the continued dedication and hard work of both staff and volunteers, the hospice sector continues to face significant risks and uncertainties. According to Hospice UK, two in four hospices may be forced to reduce services to remain financially sustainable. The following outlines the key risks facing the sector and the steps Willowbrook Hospice will take to mitigate them:

1. Decline in Voluntary Income (Donations and Lottery Participation)

There is an ongoing risk of reduced voluntary giving, as individuals and communities face financial pressures.

Mitigation:

- Strengthen relationships with existing donors through improved communication, transparency, and impact reporting.
- Diversify fundraising activities, including digital campaigns, corporate partnerships, and legacy giving programmes.
- Invest in donor retention initiatives and targeted marketing to increase participation in lotteries and regular giving schemes.

2. Reduction in Retail Income Due to the Cost-of-Living Crisis

Rising living costs continue to affect discretionary spending, leading to reduced retail sales and donations of goods.

Mitigation:

- Review and optimise retail operations to improve efficiency and reduce overheads.
- Expand online sales channels and promote sustainable, second-hand shopping to appeal to environmentally conscious consumers.
- Engage local communities through volunteer recruitment and local marketing initiatives to support hospice shops.

3. Decline in NHS and Government Funding via the Integrated Care Board (ICB)

There is a risk of further reductions in statutory income from the NHS, which could affect core service delivery.

Mitigation:

- Strengthen relationships with the ICB and local healthcare partners to advocate for equitable funding for all.
- Demonstrate the hospice's value through data-driven evidence of outcomes, cost savings, and community benefit.
- Explore alternative funding sources, such as research grants and service-level agreements with other health providers.

4. Rising Operational Costs (Salaries and Energy)

Increases in staff wages and energy prices continue to exert pressure on budgets.

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Mitigation:

- Implement energy efficiency measures, such as renewable energy solutions and building upgrades.
- Continue to regularly review staffing structures and workforce planning to maintain efficiency while supporting staff wellbeing.
- Seek collaborative procurement opportunities to reduce costs across utilities, supplies, and shared services.

5. Potential Impact of a New Assisted Dying Law on Hospice Fundraising

Public and donor sentiment could shift depending on how new legislation affects perceptions of hospice care.

Mitigation:

- Maintain clear communication about the hospice's values, mission, and commitment to compassionate end-of-life care.
- Engage proactively in national conversations to ensure hospice perspectives are represented and understood.
- Monitor public opinion and adjust fundraising messaging to reinforce trust and support.

Finance

The Finance Team continues to ensure the effective management of Willowbrook's finances, maintaining accurate records of the many donations we receive each day alongside our expenditure. Their diligence enables us to plan confidently and use our resources wisely in support of patient care.

On behalf of the Board of Trustees, we extend our heartfelt thanks to all our staff, volunteers, donors, and supporters for their invaluable contributions – both in the past year and throughout Willowbrook's history. The hospice we have today is a direct result of the dedication, compassion, and commitment shown by so many, making Willowbrook one of the most respected hospices in the Cheshire and Merseyside region.

As a Registered Charity (No. 1020240) and Company Limited by Guarantee (No. 2808633), Willowbrook Hospice submits an Annual Return for public display on the Charity Commission website (<https://www.gov.uk/government/organisations/charity-commission>) and files its audited accounts at Companies House.

In 2024/25, statutory grant income represented only 36% of our total charitable costs. The remaining income was generated by our well-established Fundraising and Trading Company teams – through events, campaigns, our lottery, our network of retail shops, donations, legacies, and the generous support of the communities we serve.

Conclusion

The hospice experienced a very challenging year in terms of finances and the ongoing financial climate. However, due to the generous funding provided from external charities we have been able to continue our support of the St Helens district nurse service.

As with all healthcare facilities, the continuing challenge is to sustainably grow quality end of life care services in a difficult economic climate. We aim to continue to improve facilities, provide more engaging fundraising opportunities, increase our lottery membership and make our retail offer more efficient by increasing income but at the same time, reducing costs.

FINANCIAL REVIEW 2024/25

The group shows a consolidated net reduction in funds for the year of £84,155 compared with a surplus of £31,695 in the previous year.

Income

Total incoming resources were £6,260,628 representing an increase of £379,692 compared to the previous year.

This main elements of this increase can be attributed to additional income from our charitable activities of £323,208 and from our trading activities of £244,328 offset by a reduction in donations and legacies of £224,087.

The reduction in donations and legacies is perhaps reflective of the current financial climate and we remain extremely grateful for the continued support of the people of St Helens and Knowsley. We continue to strive to maximise all our income streams. Income from charitable activities includes a 2.15% increase to our core grant from NHS Cheshire & Merseyside ICB, and we were awarded a grant of £100,022 from NHS England to support our capital expenditure in the year.

Our fundraising team delivered a full year of events, with the highlight being our Strictly Glitter Ball which raised over £40,000, thank-you to all our dancers and their supporters.

Within the Trading Company, our retail and café outlets performed well in the year, with an increase in income of £314,752, but our lottery continues to face competition which resulted in a reduction in play income of £35,694. (See Note 8).

Expenditure

Total expenditure in the year rose from £5,948,439 to £6,384,663, an increase of £436,224 from the previous year.

Expenditure on medical and clinical salaries increased by £403,531 largely due to the uplift in payments for unsocial hours and on-call. Expenditure is controlled as far as possible throughout the year and efficiency savings of £98,500 were achieved in the year to help off-set general cost-of-living increases.

All costs are closely monitored at the monthly finance meetings.

Reserves Policy

The Trustees have reviewed the Charity's needs for reserves in line with guidance issued by the Charity Commission and have issued a detailed Reserves Policy.

Having reviewed historical information, the vulnerable nature of the Charity's income streams, which are dependent on voluntary giving, the needs of patients and their families for the continuity and range of care provided by Willowbrook Hospice, together with the obligations of the hospice towards its employees, the Trustees feel it is prudent, where possible to hold reserves of between 6 to 12 months of budgeted expenditure. Currently, this remains on target but with increased costs and a drop in income this could change over the next 5 years our 5-year Finance Strategy will include plans to address this area of concern.

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As part of the current policy on reserves, where the reserves exceed 12 months, the Trustees will actively encourage the senior team to identify and spend money on projects which benefit the aims and objectives of the hospice. Where the reserves fall below six months, the Trustees will review and promote strategies that not only address current needs but respect the future financial stability of the hospice.

An analysis of reserves at 31 March 2025 shows total funds of £9,786,220 (2024 - £9,870,375). Of which, £2,268,953 (2024 - £2,189,067) are restricted. This leaves total unrestricted funds of £7,517,267 (2024 - £7,681,308) which includes £1,924,034 (2024 - £2,033,554) held in fixed assets meaning the charity has free reserves of £5,593,233 (2024 - £5,372,224) and this represents approximately 11 months of total running costs for the year ended 31 March 2025 (2024 - 11 months).

Taking into account known commitments and a review of risks facing the hospice, the Trustees feel they are an adequate level of reserves to cover the short term plans of the hospice without placing any undue risk on the financial stability of the future of the hospice.

Investment powers and policy

Under the Memorandum and Article of Association, the Charity has the power to invest in any way the trustees wish.

The trustees have considered the most appropriate policy for the investment of surplus funds and have decided on the following approach:

1. Ensuring adequate short-term funds (< 1 year) are always available to enable the hospice to meet its financial obligations to its employees and creditors. A minimum balance of £500,000; equivalent to just over one month's running costs, should be always maintained.
2. Investing in medium term funds (1-5 years). These investments are primarily for regular income and for capital growth over the five-year period and would typically be represented by good quality bonds. No more than 70% of total funds will be invested in medium term investments.
3. Investing in long term funds (> 5 years). These investments are for capital growth over the long term and would typically be represented by equities. No more than 30% of total funds will be invested in long term investments; however, in the exceptional circumstances of a sudden windfall receipt or of strong market performance, this percentage may be exceeded. Any such exception will be reviewed at each Board Meeting

Trustees' responsibilities in relation to the financial statements

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

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charity SORP.
- Make sound judgements and estimates that are reasonable and prudent; and

- State whether applicable 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 business.

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

Statement as to Disclosure of Information to Auditors

In so far as the trustees are aware

- there is no relevant audit information of which the charity's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information

The Report of the Trustees was approved by the trustees as the company's directors on 24 November 2025.

Dr Alan Baron
(Secretary)

AUDITED ACCOUNTS

WILLOWBROOK HOSPICE (LIMITED BY GUARANTEE) INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF WILLOWBROOK HOSPICE

Opinion

We have audited the financial statements of Willowbrook Hospice (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2025 which comprise the Consolidated Statement of Financial Activities, the Balance Sheets, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group's and parent charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast doubt on the group's and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the trustee's annual report, other than the financial statements and our report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we

identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

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

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and parent charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below. However, the primary responsibility for the prevention and detection of fraud rests both with those charged with governance of the entity and management.

Our approach was as follows:

- Discussions with management and those involved in the financial reporting process including consideration of known or suspected instances of non-compliance with laws and regulations central to the group's and parent charitable company's ability to operate, and fraud;
- Evaluation and testing of the operational effectiveness of management's controls designed to prevent and detect irregularities;
- Identifying and testing journal entries, in particular any journal entries posted with unusual account combinations or of significant monetary amounts; and
- Review of the rationale for the calculation of key accounting estimates in the financial statements and testing of the accuracy of these calculations.

There are inherent limitations in the audit procedures described above. The further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentation, or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the parent charitable company and the parent charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Mr Andrew McMinnis FCA FCCA (Senior Statutory Auditor)

For and on behalf of Livesey Spottiswood

Chartered Accountants & Statutory Auditors

17 George Street

St Helens

Merseyside

WA10 1DB

Date:

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total £	2024 Total £
Income and endowments from:					
Donations and legacies	2	741,052	5,000	746,052	970,139
Charitable activities	3	1,922,368	459,902	2,382,270	2,059,062
Other trading activities	4	2,807,595	89,486	2,897,081	2,652,753
Investments	5	172,137	–	172,137	152,908
Other income	6	63,088	–	63,088	46,074
Total income		<u>5,706,240</u>	<u>554,388</u>	<u>6,260,628</u>	<u>5,880,936</u>
Expenditure on:					
Raising funds	7	1,895,811	–	1,895,811	1,597,835
Charitable activities	9	<u>4,116,596</u>	<u>372,256</u>	<u>4,488,852</u>	<u>4,350,604</u>
Total expenditure		<u>6,012,407</u>	<u>372,256</u>	<u>6,384,663</u>	<u>5,948,439</u>
Net (expenditure)/income from operating activities for the year		(306,167)	182,132	(124,035)	(67,503)
Net (loss)/gain on investments		<u>39,880</u>	<u>–</u>	<u>39,880</u>	<u>99,198</u>
Net income for the year		<u>(266,287)</u>	<u>182,132</u>	<u>(84,155)</u>	<u>31,695</u>
Transfer between funds		<u>102,246</u>	<u>(102,246)</u>	<u>–</u>	<u>–</u>
Net movement in funds		<u>(164,041)</u>	<u>79,886</u>	<u>(84,155)</u>	<u>31,695</u>
Reconciliation of funds					
Total funds brought forward at 1 April 2024		<u>7,681,308</u>	<u>2,189,067</u>	<u>9,870,375</u>	<u>9,838,680</u>
Total funds carried forward at 31 March 2025		<u><u>7,517,267</u></u>	<u><u>2,268,953</u></u>	<u><u>9,786,220</u></u>	<u><u>9,870,375</u></u>

The consolidated statement of financial activities includes all gains and losses recognised in the year.

All incoming resources and resources expended derive from continuing activities.

The notes on pages 23 to 39 form part of these accounts.

CONSOLIDATED BALANCE SHEET AS AT 31 MARCH 2025

Company number: 2808633

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Investments	14		1,743,746		1,703,866
Tangible fixed assets	15		4,117,589		4,198,769
			<u>5,861,335</u>		<u>5,902,635</u>
Current assets					
Stock	16	1,840		1,129	
Debtors	17	481,766		391,160	
Cash at bank and in hand		1,782,464		2,019,244	
Treasury deposits		<u>2,152,878</u>		<u>2,069,942</u>	
		<u>4,418,948</u>		<u>4,481,475</u>	
Current liabilities					
Creditors: amounts falling due within one year	18	<u>(494,063)</u>		<u>(513,735)</u>	
Net current assets			<u>3,924,885</u>		<u>3,967,740</u>
Total assets less current liabilities			<u>9,786,220</u>		<u>9,870,375</u>
Total net assets			<u><u>9,786,220</u></u>		<u><u>9,870,375</u></u>
The funds of the charity:					
Unrestricted funds	19		5,498,122		5,323,758
Unrestricted funds held in tangible fixed assets	19		1,924,034		2,033,554
Designated funds	19		–		275,530
Restricted funds	20		2,268,953		2,189,067
Non-charitable trading funds	19		<u>95,111</u>		<u>48,466</u>
Total funds			<u><u>9,786,220</u></u>		<u><u>9,870,375</u></u>

The accounts were approved by the trustees and signed on their behalf on 24 November 2025 by:

TRUSTEE

TRUSTEE

The notes on pages 23 to 39 form part of these accounts.

CHARITY BALANCE SHEET AS AT 31 MARCH 2025

Company number: 2808633

	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Fixed asset investments	14		1,743,752		1,703,872
Tangible fixed assets	15		4,058,572		4,125,855
			<u>5,802,324</u>		<u>5,829,727</u>
Current assets					
Debtors	17	390,261		286,669	
Cash at bank and in hand		1,691,159		1,920,437	
Treasury deposits		2,152,878		2,069,942	
		<u>4,234,298</u>		<u>4,277,048</u>	
Current liabilities					
Creditors: amounts falling due within one year	18	<u>(345,513)</u>		<u>(284,866)</u>	
Net current assets			<u>3,888,785</u>		<u>3,992,182</u>
Total assets less current liabilities			<u>9,691,109</u>		<u>9,821,909</u>
Total net assets			<u>9,691,109</u>		<u>9,821,909</u>
The funds of the charity:					
Unrestricted funds	19		5,498,122		5,323,758
Unrestricted funds held in tangible fixed assets	19		1,924,034		2,033,554
Designated funds	19		–		275,530
Restricted funds	20		<u>2,268,953</u>		<u>2,189,067</u>
			<u>9,691,109</u>		<u>9,821,909</u>

Approved by the trustees and signed on their behalf on 24 November 2025 by:

TRUSTEE

TRUSTEE

The notes on pages 23 to 39 form part of these accounts.

CONSOLIDATED CASH FLOW STATEMENT FOR THE YEAR ENDED 31 MARCH 2025

	Note	2025		2024	
		£	£	£	£
Cash flow from operating activities					
Cash generated from operations	I		(218,546)		(64,935)
Net cash (used) / provided by operating activities			(218,546)		(64,935)
Cash flows from investing activities:					
Purchase of tangible fixed assets		(107,435)		(223,348)	
Purchase of fixed asset investments		–		(1,000,000)	
Charibond and Charifund income		33,277		28,142	
Interest received		138,860		124,650	
Net cash provided by / (used) in investing activities			64,702		(1,070,556)
Change in cash and cash equivalents in the reporting period			(153,844)		(1,135,491)
Cash and cash equivalents at 1 April 2024			4,089,186		5,224,677
Cash and cash equivalents at 31 March 2025			<u>3,935,342</u>		<u>4,089,186</u>

I	Reconciliation of net income to net cash flow from operating activities	2025	2024
		£	£
	Net expenditure from operating activities for the reporting period	(124,035)	(67,503)
	Adjustments for:		
	Depreciation charges	188,538	159,039
	Loss on sale of tangible fixed assets	77	–
	Investment income	(172,137)	(152,792)
	(Increase)/Decrease in stocks	(711)	8,626
	(Increase)/Decrease in debtors	(90,606)	67,310
	Decrease in creditors	(19,672)	(79,615)
	Net cash used by operating activities	<u>(218,546)</u>	<u>(64,935)</u>

I Accounting Policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

Basis of preparation

The financial statements have been prepared in accordance with 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 issued in October 2019 the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Charities Act 2011 and the Companies Act 2006.

The hospice meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policies. The financial statements are prepared in sterling which is the functional currency of the charity.

Legal status of the Charity

The charity is a company limited by guarantee and has no share capital. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

The charity is incorporated in England & Wales. The registered office is shown within the reference and administrative details section of the trustee report.

Significant judgements and key sources of estimation uncertainty

The most significant areas of judgement and key assumptions that affect items in the accounts are in relation to estimating depreciation and support costs.

Group financial statements

The financial statements consolidate the results of the charity and its wholly owned subsidiary Willowbrook Hospice Trading Company Ltd. A separate Statement of Financial Activities and Income and Expenditure Account for the charity has not been presented because the charity has taken advantage of the exemption afforded by section 408 of the Companies Act 2006.

Funds

Funds held by the charity are either:

- Unrestricted general funds are funds, which can be used in accordance with the charitable objects at the discretion of the trustees.
- Restricted funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. The aim and use of each material designated and restricted fund is set out in the notes to the financial statements.
- Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fundraising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and gifts

These are included in the Statement of Financial Activities (SOFA) when:

- the charity becomes entitled to the donation, grant or similar income and any conditions for receipt are met,
- the trustees are reasonably certain they will receive it; and
- the trustees are reasonably certain that the value can be reliably measured

Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income within debtors.

Income from NHS contracts, government and other grants, whether 'capital' grants or 'revenue' grants, are recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank.

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place.

Donated goods and services

Donated services or facilities are recognised when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use of the item is probable and that economic benefit can be measured reliably.

Donated fixed assets are similarly taken to income at the value to the charity with the item being capitalised in fixed assets.

Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party. It is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Costs of raising funds comprises fundraising costs incurred in seeking donations, grants and legacies; costs of fundraising activities including the costs of goods sold, shop costs, commercial trading and their associated support costs. Fundraising costs do not include the costs of disseminating information in support of the charitable activities.

Expenditure on charitable activities includes the costs of providing specialist palliative care and support, community services, research and other educational activities undertaken to further the purposes of the charity and their associated support costs. Irrecoverable VAT is charged as a separate cost within expenditure on charitable activities.

Support costs comprise those costs which are incurred directly in support of expenditure on the objects of the charity and include governance cost, finance and office costs.

Support costs are allocated to each of the activities on one of the following basis: either floor space, staff time or staff headcount depending on the nature of the support costs, to best allocate the costs to each attributable heading.

Costs are allocated between direct charitable and other expenditure according to the nature of the cost. Where items involve more than one category, they are apportioned between the categories according to the nature of the cost.

Leased assets

Rentals payable under operated leases are charged against profits on a straight line basis over the periods of the leases. Assets acquired under finance leases and hire purchase contracts are capitalised as tangible fixed assets and are depreciated in accordance with the accounting policy on depreciation. The related obligations net of finance costs allocated to future periods, are included in creditors. Finance costs are charged as an expense on a straight line basis over the periods of the contracts.

Volunteers

The value of the services provided by volunteers is not incorporated into these financial statements. Further details of their contribution is provided in the Report of the Trustees.

Fixed assets

Fixed assets are capitalised at cost, where acquired or management's approximate valuation of cost where donated. Items with a value of less than £500 are not capitalised.

Depreciation

Depreciation is provided to write off the cost or revalued amount, less an estimated residual value, of all fixed assets evenly over their expected economic useful lives on a straight line basis as follows:-

Land and Buildings	50 years Straight Line and 10 years Straight Line
Furniture and Equipment	5-7 years Straight Line
Computer Equipment	2-4 years Straight Line
Motor Vehicles	4 years Straight Line

The need for any impairment of a fixed asset write-down is considered if there is concern over the carrying value of an asset and is assessed by comparing that carrying value against the value in use or realisable value of the asset when appropriate.

Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value at the balance sheet date using the closing quoted market price. The Statement of Financial Activities includes the net gains and losses on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

Stock

Stock of retail goods is included at the lower of cost or net realisable value on a first in first out basis. Donated items of stock for resale or distribution are not included in the financial statements until they are sold or distributed because the Trustees consider it impractical to be able to assess the amount of donated stocks as there are no systems in place which record those items until they are sold and undertaking a stock take would incur undue cost for the charity which far outweighs the benefits.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Income from trading subsidiary

Turnover of the subsidiary is the total amount receivable by the company for goods and services provided, excluding VAT plus lottery income.

Lottery income is accounted for in respect of those draws that have taken place in the year. Trading Income is recognised at point of sale for both donated and purchased goods.

Realised and unrealised gains/(losses) on investments

All realised and unrealised gains and losses are taken to the statement of financial activities as they arise. Realised gains and losses on investment are calculated as the difference between the sales proceeds and the original cost of the investment. Unrealised gains and losses are calculated as the difference between market value at the end of year and opening market values.

Pension costs

Willowbrook Hospice contributes to defined benefit contribution scheme on behalf of certain former National Health Service employees. These contributions are fixed by reference to quinquennial valuations by the Government Actuary. The company also operates a defined contribution pension scheme for other employees. Contributions payable for the year for both schemes are charged in the Statement of Financial Activities.

Going Concern

The trustees consider that there are no material uncertainties about Willowbrook Hospice's ability to continue as a going concern.

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
2 Donations and legacies				
Donations				
General donations	175,484	–	175,484	189,519
Donated services	2,513	–	2,513	10,409
Donated from fundraising events	210,096	–	210,096	217,638
In memoriam	113,423	–	113,423	98,736
Charitable trusts	<u>37,000</u>	<u>5,000</u>	<u>42,000</u>	<u>75,000</u>
	<u>538,516</u>	<u>5,000</u>	<u>543,516</u>	<u>591,302</u>

The income from donations last year was £591,302 of which £580,893 was unrestricted and £10,409 was restricted.

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Legacies				
Legacies	<u>202,536</u>	<u>–</u>	<u>202,536</u>	<u>365,437</u>

All legacies in the previous year relate to unrestricted funds.

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
Grants				
B&Q Foundation – Bathroom refurbishment	–	–	–	9,400
Duchy of Lancaster – Therapy Suite Refurbishment	<u>–</u>	<u>–</u>	<u>–</u>	<u>4,000</u>
	<u>–</u>	<u>–</u>	<u>–</u>	<u>13,400</u>

All grants in the previous year relate to restricted funds.

Total donations and legacies	<u>741,052</u>	<u>5,000</u>	<u>746,052</u>	<u>970,139</u>
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	Unrestricted £	Restricted £	2025 Total £	2024 Total £
3 Income from charitable activities				
Cheshire & Merseyside ICB funding	1,748,482	–	1,748,482	1,567,507
Discharge & District Nurse funding	–	110,000	110,000	150,000
Speciality Doctor income	66,216	–	66,216	65,087
ICB Out of Area funding	107,670	–	107,670	46,740
Pharmacy costs	–	148,014	148,014	113,849
24 Hour helpline	–	50,500	50,500	48,100
NHS Pensions	–	8,726	8,726	8,674
Clinical Leadership	–	–	–	18,288
NHS England	–	100,022	100,022	–
Occupational Therapist funding	–	42,640	42,640	40,817
	<u>1,922,368</u>	<u>459,902</u>	<u>2,382,270</u>	<u>2,059,062</u>

The income from charitable activities last year was £2,059,062 of which £1,679,334 was unrestricted and £379,728 restricted.

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
4 Income from other trading activities				
Income from trading subsidiary (note 8)	2,569,288	–	2,569,288	2,290,230
Events organised by the hospice	238,307	–	238,307	197,524
Training programmes	–	89,486	89,486	164,999
	<u>2,807,595</u>	<u>89,486</u>	<u>2,897,081</u>	<u>2,652,753</u>

The income from other trading activities last year was £2,652,753 of which £2,498,254 was unrestricted and £154,499 restricted.

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
5 Investment income				
Charibond and Charifund income	33,277	–	33,277	28,142
Interest on cash held at bank	138,860	–	138,860	124,650
Other interest received	–	–	–	116
	<u>172,137</u>	<u>–</u>	<u>172,137</u>	<u>152,908</u>

All investment income in the previous year relates to unrestricted funds.

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
6 Other income				
Catering income	30,242	–	30,242	23,006
Other income	7,317	–	7,317	618
Room hire	25,529	–	25,529	22,450
	<u>63,088</u>	<u>–</u>	<u>63,088</u>	<u>46,074</u>

All expenditure in relation to raising funds in the previous year relates to unrestricted funds.

	Unrestricted £	Restricted £	2025 Total £	2024 Total £
7 Expenditure on raising funds				
Fundraising salaries	241,574	–	241,574	213,034
Other direct fundraising costs	66,170	–	66,170	62,442
Rent and rates	8,650	–	8,650	9,393
Support costs (note 10)	26,819	–	26,819	23,494
Fundraising trading:				
Cost of goods sold and other costs (note 8)	<u>1,552,598</u>	<u>–</u>	<u>1,552,598</u>	<u>1,289,472</u>
	<u>1,895,811</u>	<u>–</u>	<u>1,895,811</u>	<u>1,597,835</u>

All expenditure in relation to raising funds in the previous year relates to unrestricted funds.

8 Fundraising trading: cost of goods sold and other costs

In accordance with its Memorandum and Articles of Association, the trading subsidiary pays to the registered charity, whether by way of Gift Aid or otherwise, such sums as after due provision for the financial requirements of the business, shall absorb or extinguish profits which otherwise would be available for distribution. A summary of its trading results is shown below:

	2025 £	2024 £
Income		
Sale of goods	2,022,726	1,720,243
Lottery income	512,158	547,852
Grants	1,000	–
Alexandra Suite room hire	<u>33,404</u>	<u>22,135</u>
	2,569,288	2,290,230
Cost of sales and administrative expenses (note 7)	(1,552,598)	(1,289,472)
Lottery management charges	<u>(10,050)</u>	<u>–</u>
Profit for the year	<u>1,006,640</u>	<u>1,000,758</u>
Gift Aid donations to parent charity	<u>959,995</u>	<u>960,000</u>
The assets and liabilities of the subsidiary were:		
Fixed assets	59,017	72,914
Current assets	235,045	204,427
Creditors: amounts falling due within one year	<u>(198,945)</u>	<u>(228,869)</u>
Total net assets	<u>95,117</u>	<u>48,472</u>
Aggregate share capital and reserves	<u>95,117</u>	<u>48,472</u>

	Unrestricted	Restricted	2025 Total	2024 Total
	£	£	£	£
9 Expenditure on charitable activities				
Medical and nursing salaries	2,265,869	51,052	2,316,921	1,913,390
Occupational therapist	–	42,636	42,636	38,699
Uniforms	663	60	723	2,927
Nursing supplies	3,115	148,014	151,129	118,747
Discharge & district nurse collaboration	4,117	2,466	6,583	16,742
Catering salaries	153,329	–	153,329	136,661
Other catering costs	55,741	–	55,741	54,988
Cleaning and maintenance salaries	241,395	–	241,395	227,750
Other cleaning costs	14,335	–	14,335	15,012
Repairs, renewals and maintenance	110,662	1,219	111,881	102,301
Refurbishment costs	32,521	8,413	40,934	429,793
Training and recruitment	27,998	6,450	34,448	6,975
Insurance	26,917	188	27,105	21,940
Travel costs	15,442	–	15,442	10,493
Equipment hire	1,408	–	1,408	–
Heat, light and water	113,023	–	113,023	128,265
Printing, postage and stationery	13,260	–	13,260	13,041
IT and computer maintenance	40,250	2,034	42,284	42,641
Security	83,633	–	83,633	78,540
Helpline	–	37,699	37,699	29,187
Volunteer drivers and taxis	3,886	–	3,886	5,302
Irrecoverable VAT	15,864	–	15,864	23,413
Depreciation – leasehold buildings	74,039	51,794	125,833	120,791
– fixtures and fittings	10,427	14,047	24,474	15,920
Support costs (note 10)	808,702	6,184	814,886	797,086
	<u>4,116,596</u>	<u>372,256</u>	<u>4,488,852</u>	<u>4,350,604</u>

Of the total expenditure in the previous year of £4,350,604 total of £3,793,817 was unrestricted and £566,787 restricted.

	Charitable Activities £	Fundraising Activities £	2025 Total £	2024 Total £
10 Support costs				
Management and administrative salaries	640,391	26,819	677,210	637,432
Printing, postage and stationery	19,890	–	19,890	19,561
IT and computer maintenance	63,427	–	63,427	72,136
Telephone and fax	1,113	–	1,113	4,714
Miscellaneous expenses	36,486	–	36,486	42,674
Depreciation – fixtures & fittings, computer equipment and motor vehicles	24,334	–	24,334	20,196
Loss on disposal of tangible fixed assets	77	–	77	–
Audit and accountancy fees	11,300	–	11,300	8,600
Professional fees	17,868	–	17,868	15,267
	<u>814,886</u>	<u>26,819</u>	<u>841,705</u>	<u>820,580</u>

Support costs have been allocated to activities on the most appropriate basis. Management and administrative salaries have been allocated by proportion of time spent on the activity.

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
11 Staff costs				
Wages and salaries	3,733,872	3,204,573	3,128,858	2,668,473
Employers NI	331,416	287,384	290,800	245,330
Pensions	258,852	230,149	233,711	206,207
	<u>4,324,140</u>	<u>3,722,106</u>	<u>3,653,369</u>	<u>3,120,010</u>

The average number of employees of the charity analysed by function was:

	Group 2025	Group 2024	Charity 2025	Charity 2024
Direct charitable	53	51	53	51
Management and administration	11	11	9	9
Fundraising and publicity	33	31	6	5
	<u>97</u>	<u>93</u>	<u>68</u>	<u>65</u>

11 Staff costs (cont)

Numbers of employees who received remuneration in excess of £60,000 are listed below:

	Group 2025	Group 2024	Charity 2025	Charity 2024
	£	£	£	£
£60,000 - £70,000	1	–	1	–
£70,000 - £80,000	1	1	1	1
£80,000 - £90,000	2	1	2	1
£100,000 - £110,000	1	1	1	1

Indemnity insurance for the trustees is covered at a premium of £434 (2024 – £494).

None of the trustees received any emoluments or expenses during the current or previous years.

The total remuneration paid in respect of the group’s key management personnel was £339,633 (2024 - £306,926).

12 Net income for the year before taxation

The net incoming resources for the year before taxation is stated after charging:

	2025	2024
	£	£
Depreciation of owned assets	188,538	159,039
Loss on sale of tangible fixed assets	77	–
Operating leases – land and buildings	181,662	127,539
Auditors’ remuneration	11,300	8,600
Auditors’ remuneration – non audit services	4,400	9,700

13 Taxation

No liability to UK corporation tax arose on trading activities either for the year ended 31 March 2025 or for the previous year.

14 Fixed asset investments

a) Fixed asset investments

Group

	M & G Charibond Fixed Interest Fund £	M & G Charifund Equities Investment Fund £	Coutts & Co Investment £	Total £
Market value at 1 April 2024	335,748	266,590	1,101,528	1,703,866
Additions	–	–	–	–
Net unrealised investment gain/(loss)	<u>(8,839)</u>	<u>11,401</u>	<u>37,318</u>	<u>39,880</u>
Market value as at 31 March 2025	<u>326,909</u>	<u>277,991</u>	<u>1,138,846</u>	<u>1,743,746</u>
Historical cost at 31 March 2025	<u>393,645</u>	<u>262,319</u>	<u>1,000,000</u>	<u>1,655,964</u>
Charity				
As above				1,743,746
Investment in subsidiary company				6
				<u>1,743,752</u>

15 Tangible fixed assets

	Land & Buildings £	Fixtures Fittings & Equipment £	Computer Equipment £	Motor Vehicles £	Total £
Group					
Cost					
At 1 April 2024	5,950,862	723,207	225,287	28,099	6,927,455
Additions	–	100,278	7,157	–	107,435
Disposals	–	(28,813)	(4,818)	(10,900)	(44,531)
At 31 March 2025	<u>5,950,862</u>	<u>794,672</u>	<u>227,626</u>	<u>17,199</u>	<u>6,990,359</u>
Depreciation					
At 1 April 2024	1,952,493	530,471	217,623	28,099	2,728,686
Charge for the year	125,833	54,732	7,973	–	188,538
Elimination on disposal	–	(28,736)	(4,818)	(10,900)	(44,454)
At 31 March 2025	<u>2,078,326</u>	<u>556,467</u>	<u>220,778</u>	<u>17,199</u>	<u>2,872,770</u>
Net book value					
At 31 March 2025	<u>3,872,536</u>	<u>238,205</u>	<u>6,848</u>	–	<u>4,117,589</u>
At 31 March 2024	<u>3,998,369</u>	<u>192,736</u>	<u>7,664</u>	–	<u>4,198,769</u>
Charity					
Cost					
At 1 April 2024	5,950,862	543,511	222,439	5,000	6,721,812
Additions	–	100,278	7,157	–	107,435
Disposals	–	(28,813)	(4,818)	–	(33,631)
At 31 March 2025	<u>5,950,862</u>	<u>614,976</u>	<u>224,778</u>	<u>5,000</u>	<u>6,795,616</u>
Depreciation					
At 1 April 2024	1,952,493	423,689	214,775	5,000	2,595,957
Charge for the year	125,833	40,835	7,973	–	174,641
Elimination on disposal	–	(28,736)	(4,818)	–	(33,554)
At 31 March 2025	<u>2,078,326</u>	<u>435,788</u>	<u>217,930</u>	<u>5,000</u>	<u>2,737,044</u>
Net book value					
At 31 March 2025	<u>3,872,536</u>	<u>179,188</u>	<u>6,848</u>	–	<u>4,058,572</u>
At 31 March 2024	<u>3,998,369</u>	<u>119,822</u>	<u>7,664</u>	–	<u>4,125,855</u>

The net book value of land and buildings is comprised of:

	2025 £	2024 £
Freehold land and buildings	523,510	536,624
Long leasehold land and buildings	<u>3,349,026</u>	<u>3,461,745</u>
	<u>3,872,536</u>	<u>3,998,369</u>

All fixed assets are used in direct furtherance of the charity's objects.

NOTES TO THE CONSOLIDATED ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
16 Stocks				
Stocks	<u>1,840</u>	<u>1,129</u>	<u>–</u>	<u>–</u>

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
17 Debtors				
VAT	39,896	81,254	23,771	56,724
Other debtors	320,179	138,955	291,409	121,400
Prepayments & accrued income	121,691	170,951	75,081	108,545
	<u>481,766</u>	<u>391,160</u>	<u>390,261</u>	<u>286,669</u>

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
18 Creditors:				
Amounts falling due within one year				
Trade creditors	116,008	200,922	62,660	98,264
Social security and other taxation	80,649	73,731	69,737	63,256
Other creditors and accruals	297,406	239,082	162,721	123,346
Amounts due to subsidiary company	–	–	50,395	–
	<u>494,063</u>	<u>513,735</u>	<u>345,513</u>	<u>284,866</u>

19 Unrestricted funds

	Unrestricted Funds Held in Tangible Fixed Assets	Designated Funds	Unrestricted Funds	Non Charitable Trading Funds	Total
	£	£	£	£	£
Balance at 1 April 2024	2,033,554	275,530	5,323,758	48,466	7,681,308
Movement in funds in the year	(109,520)	(275,530)	174,364	46,645	(164,041)
Transfer between funds	–	–	–	–	–
Balance at 31 March 2025	<u>1,924,034</u>	<u>–</u>	<u>5,498,122</u>	<u>95,111</u>	<u>7,517,267</u>

There were no funds designated as at 31 March 2025.

20 Restricted funds

	Balance at 1.4.24 £	Movement in Resources		Balance at 31.3.25 £
		Incoming Resources £	Expenditure & Transfers £	
Medical Education and Training Funds –				
Medical student training	–	89,486	(89,486)	–
Merseyside & Cheshire Cancer Network –				
Funding for education and training	16,992	–	(6,450)	10,542
Oliver Lymes Charity –				
Discharge & district nurse collaboration	–	60,000	(46,080)	13,920
Chatty Café	–	50,000	(994)	49,006
Cheshire & Merseyside ICB –				
Funding for pharmacy costs	–	148,014	(148,014)	–
Funding towards NHS Pension Scheme	–	8,726	(8,726)	–
Funding for Helpline	–	50,500	(50,500)	–
Therapy services	–	42,640	(42,640)	–
“The Living Well” Project –				
Funding from Social Investment Business	399,000	–	(9,500)	389,500
Funding from Medicash	4,200	–	(100)	4,100
Bladeless fans	1,600	–	(292)	1,308
St Helens CCG –				
Funding for computer equipment				
IT equipment	7,665	–	(6,184)	1,481
Annexe Fund –				
Funding towards building of annex	545,913	–	(15,379)	530,534
Help the Hospices –				
Room to Care	626,890	–	(15,290)	611,600
Day Therapy Unit Fund –				
Funding towards building of day therapy unit	536,318	–	(10,726)	525,592
Community Foundations –				
Funding for car park lighting	1,396	–	(37)	1,359
Ravensdale Trust –				
Funding for kitchen equipment	342	–	(342)	–
Groundworks at Living Well	1,891	–	(49)	1,842
St James Place –				
Funding for Rehab Suite	8,553	–	(125)	8,428
Refurbishment Fund –				
Funding towards Hospice refurbishment	33,389	–	(588)	32,801
La Fosse Foundation –				
Funding towards summer house	–	5,000	(4,377)	623
NHS England –				
Funding for capital expenditure	–	100,022	(13,705)	86,317
B&Q Foundation –				
Funding for bathroom refurbishment	918	–	(918)	–
Duchy Of Lancaster –				
Funding for Therapy Suite refurbishment	4,000	–	(4,000)	–
	<u>2,189,067</u>	<u>554,388</u>	<u>(474,502)</u>	<u>2,268,953</u>

21 Analysis of group net assets by fund

	Fixed Assets £	Current Assets £	Creditors Within One Year £	Total £
Restricted funds	2,193,555	75,398	–	2,268,953
Unrestricted funds held in				
Tangible fixed assets	1,924,034	–	–	1,924,034
Designated funds	–	–	–	–
Unrestricted general funds	1,743,746	4,343,550	(494,063)	5,593,233
	<u>5,861,335</u>	<u>4,418,948</u>	<u>(494,063)</u>	<u>9,786,220</u>

22 Pension costs

The charity contributes to defined benefit schemes providing benefits based on final pensionable pay on behalf of certain former National Health Service employees. The scheme is a multi-employer scheme as defined by FRS102, and it has not been possible to identify the charity's share of the underlying assets and liabilities. As a result all pension costs for the charity will be reported on a defined contribution basis. These contributions are fixed by reference to quinquennial valuations by the Government Actuary. The charge for the year amounted to £138,798 (2024 - £119,420).

The group also operates defined contribution pension schemes for certain other employees and the charge for the year was £108,367 (2024 - £94,239).

23 Subsidiary undertaking

Included in the group accounts are the accounts of Willowbrook Hospice Trading Company Limited, a company operating within the United Kingdom.

Willowbrook Hospice Trading Company Limited is controlled by the Trustees of the Charity by the shareholding and in accordance with its Memorandum and Articles of Association and the principal activity of the trading subsidiary is as detailed in the Trustees' Report.

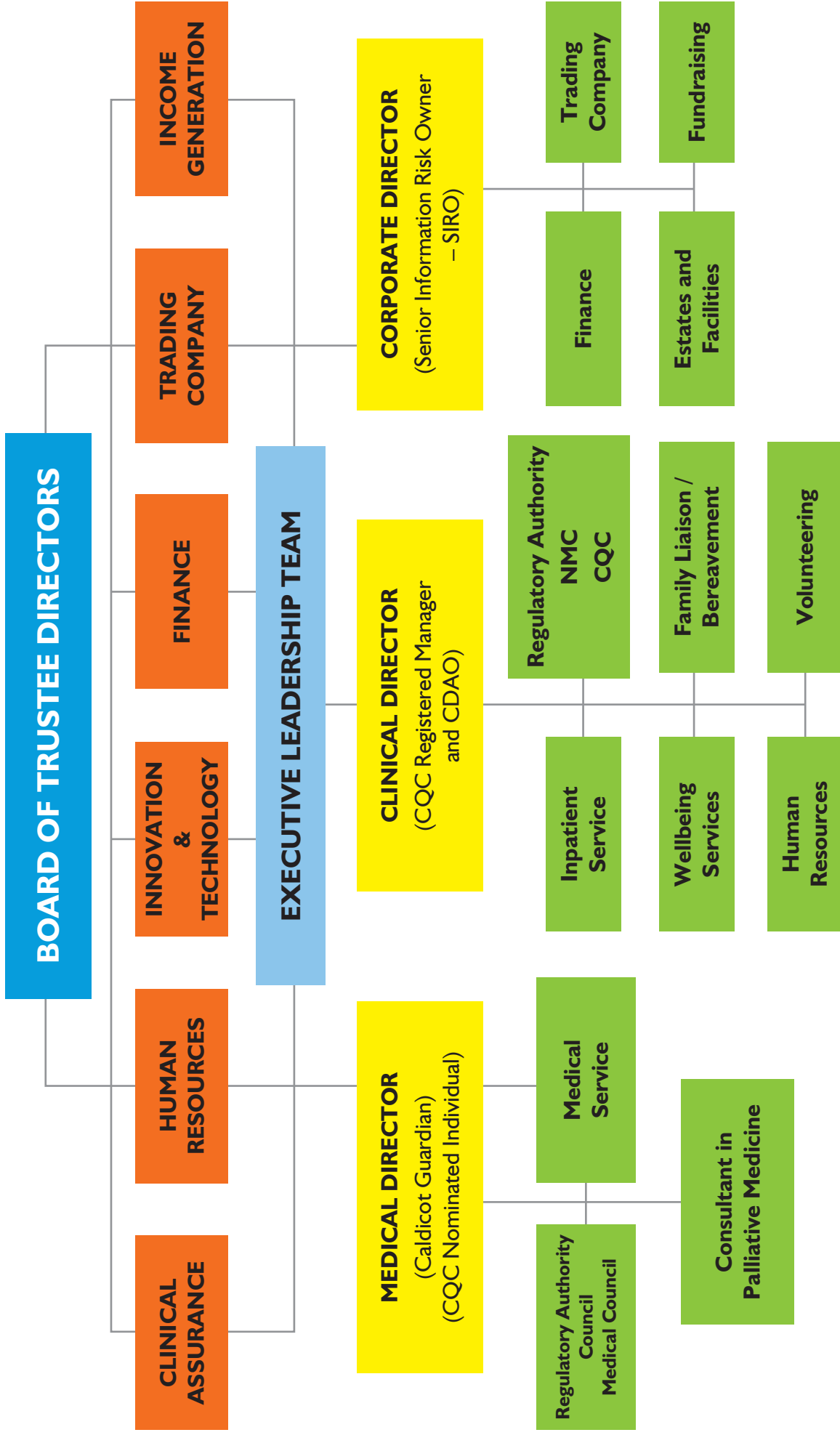
24 Operating lease commitments

The total future minimum lease payments are as follows:–

	Group 2025 £	Group 2024 £	Charity 2025 £	Charity 2024 £
Land and buildings				
Operating leases which expire:				
Within one year	113,710	105,025	113,710	105,625
Between one and five years	92,289	200,084	92,289	200,084
	<u>205,999</u>	<u>305,709</u>	<u>205,999</u>	<u>305,709</u>
Other				
Operating leases which expire:				
Within one year	40,645	32,528	21,951	19,121
Between one and five years	54,398	74,257	47,781	49,133
Greater than five years	–	696	–	696
	<u>95,043</u>	<u>107,481</u>	<u>69,732</u>	<u>68,950</u>

25 Related party disclosures

During the year the Charity paid £2,231 (2024 - £1,368) for goods from a company in which the trustee, Mr S Fairhurst, is a director and shareholder. Normal commercial terms applied.





Registered Address:
Willowbrook Hospice, Portico Lane, Prescot, Merseyside L34 2QT
Tel: 0151 430 8736
www.willowbrook.org.uk

Willowbrook Hospice is a Company Limited by Guarantee, Registered in England. Registered No: 2808633. Registered Charity No. 1020250.
Registered Office: Portico Lane, Eccleston Park, Prescot, Merseyside L34 2QT