

REGISTERED COMPANY NUMBER: 03594951 (England and Wales)
REGISTERED CHARITY NUMBER: 1072958

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 MARCH 2022
FOR
THE END OF LIFE PARTNERSHIP LIMITED



Murray Smith LLP
Chartered Accountants
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU



CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

	Page
Report of the Trustees	2-11
Report of the Independent Auditors	12-14
Statement of Financial Activities	15
Balance Sheet	16
Statement of Cash Flows	17
Notes to the Accounts	18-23

Welcome from the Chair of Trustees: Tracy Paine MBE



Welcome to the End of Life Partnership Limited Annual Report for the financial year ending the 31st March 2022.

The report includes audited financial statements for the year ending the 31st March 2022 and other information as required by statute and Charity Commission guidelines. We also set out our progress against our objectives during the year and some details of our major achievements.

Despite the funding challenges that the charity continues to experience, EOLP generated a surplus of £93,658 for the year. The EOLP management team continues to take on the challenges of the current economic climate, particularly the long-term recovery from the pandemic and the pressures on the health and social care sector. Everyone is pleased to see more face to face meetings and training being made possible as we progress through to 2022.

EOLP's target is to hold 3 months working capital in unrestricted reserves and we are pleased that we have achieved this level as at the end of the 2021-22 financial year.

EOLP's mission is to educate, innovate and collaborate so that people are empowered to provide end of life care with confidence and compassion. We have continued to nurture and further develop EOLP's partnerships which are essential to the longer term viability of the organisation. We have taken the opportunity to bid for new contracts and to provide training opportunities, particularly the 'Care Home Support Service' and the extension of our reach through the Advanced Dementia Support Team, however we are mindful that much of the commissioned work is guaranteed on an annual basis.

The external environment may have an impact on current activity and relationships as Clinical Commissioning Groups are replaced by an Integrated Care System structure. This significant change within the NHS begins in 2022-23 and will apply fully during the following year and may have an impact on current activities and relationships. The Board and management team will closely monitor any changes and strive to maintain and foster key relationships to ensure longer term contracts are secured for the EOLP.

EOLP remains experienced in operating within uncertain environments and the Trustees are satisfied that there are sufficient mechanisms to identify and, as far as possible, to mitigate the risks to the organisation.



Reference and Administrative Details

Registered Company Number	03594951 (England and Wales)
Registered Charity number	1072958
Registered office and principal place of operation:	Offices 4 And 5, Spring Farm Business Centre, Moss Lane, Minshull Vernon, Crewe, Cheshire, CW1 4RJ
Senior Statutory Auditor	Michael Benson – Senior Statutory Auditor – Chartered Accountant
Auditors	Murray Smith Chartered Accountants Darland House, Winnington Hill, Northwich, Cheshire, CW8 1AU
Bankers:	Santander plc, Bootle, Merseyside, L30 4GB

Members of the Board (Directors and Trustees)

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022 as required by company law. The Trustees have adopted the Charities SORP (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).

Trustees:

Tracy L Paine (Chair)
 James M MacDonald
 Jayne M Hartley
 Anita C Miller
 Emma K Helm
 Irene M Richards (resigned 31 July 2022)
 Lynn Lurcock (resigned 30 June 2022)
 Geoffrey Briggs
 Edel A Gray
 Paul G Morrissey
 Joyce D Bratherton (appointed 21 October 2022, resigned 29 November 2022)
 Alison Harrison (appointed 14 November 2022)

Leadership and Management Team:

S Jeynes	Chief Executive Officer
A Ratcliffe	Head of Service and Practice Development (East Locality)
A Clifford	Head of Service and Practice Development (West Locality)
C Morgan-Jones	Head of Service and Practice Development (From 1 May 2021)
Dr S Clarke	Clinical Lead

M Sandland	Company Secretary - Appointed - 11 July 2017
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Structure, Governance and Management

During the period the 1st April 2021 to the 31st March 2022, the End of Life Partnership (EOLP) was a company limited by guarantee. The Board of Trustees is made up of ten Trustees, including an appointed Chair, and meets quarterly. The meetings are attended by the Chief Executive Officer (CEO) and members of the Leadership Management Team (LMT). Business and financial reports are provided by the relevant individuals.

EOLP serves the needs of the broad community so the Board endeavours to reflect this in the make-up of its membership, whilst meeting the need to have an appropriate mix of professional skills necessary for the day-to-day and longer term running of the Charity. Trustees are elected to serve for a term of three years, but can seek re-election for two further periods, with a total permitted maximum of nine years. Trustees are recruited according to a rigorous set of guidelines, are provided with relevant information to help them to fulfil their role and receive a formal induction on joining the organisation.

Trustees are responsible for setting strategy, assessing risk, embedding good governance, maintaining oversight and ensuring policy and decision-making allows for the effective operations of EOLP and the achievement of agreed outcomes.

The minutes and reports of Trustee meetings are shared with all Trustees and members of the LMT. Copies are retained in an electronic file for future reference.

The Board has three sub-committees which are chaired and attended by designated Trustees and the leadership management team. The committees have approved terms of reference and specific responsibilities:

- People and Culture
- Quality and Governance
- Finance

Governing document

EOLP was established under a Memorandum of Association, which sets out the objects (purpose), powers (what it is allowed to do) and essential rules for running the charity.

EOLP is governed under its Articles of Association (last amended November 2019) and is governed by statute, mainly the Charities Act 2011 and Companies Act 2006.

Nothing in the Articles shall authorise an application of the property of the Charity for purposes which are not charitable in accordance with section 7 of the Charities and Trustee Investment (Scotland) Act 2005 and/or section 2 of the Charities Act (Northern Ireland) 2008.

Public benefit

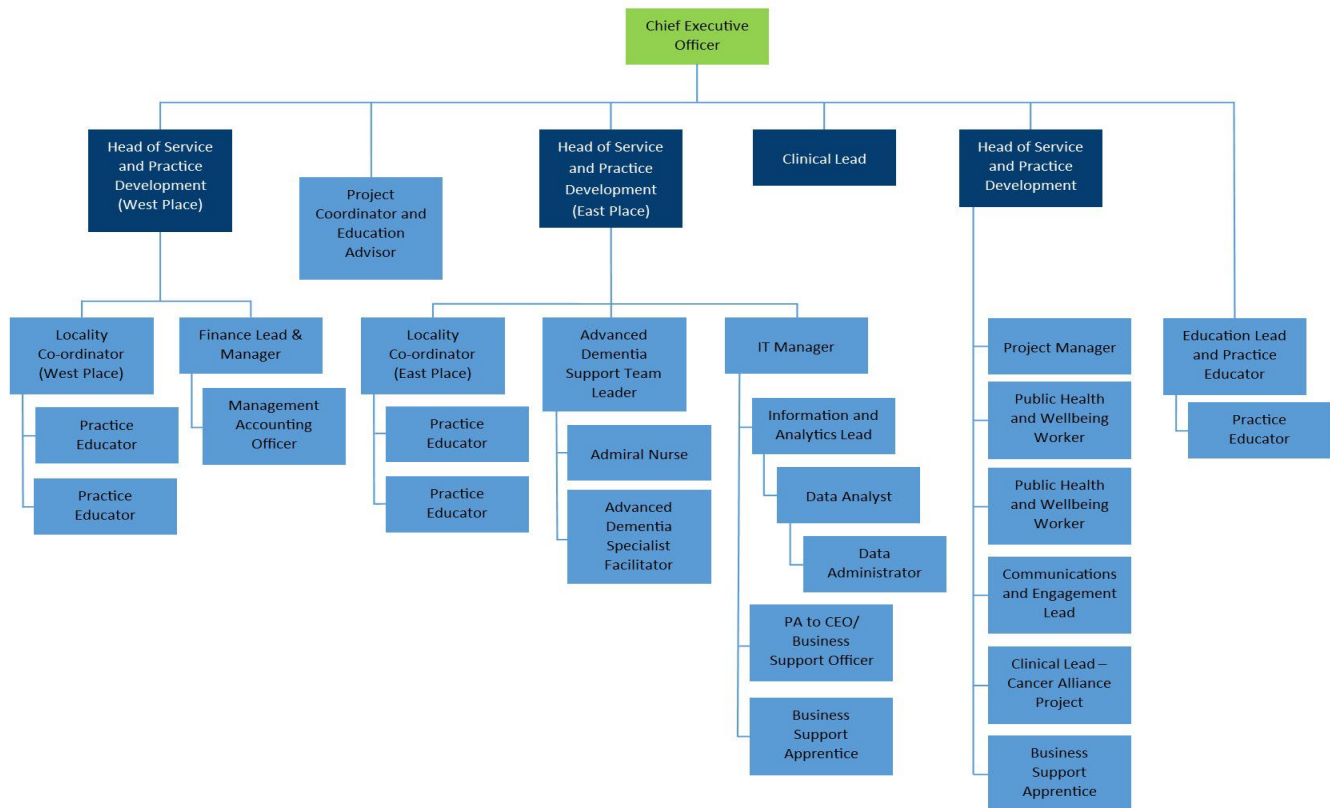
In reviewing EOLP's aims and objectives, and in planning future activity and direction, Trustees have referred to the guidance contained in Section 4 of the Charity Commission's general guidance on public benefit.

Trustees believe that the aims and objectives, as well as the activities described throughout this report, are undertaken to further the charity's purposes for the benefit of the public.



Internal Structure

EOLP's LMT consists of the CEO, a Clinical Lead and three Heads of Service and Practice Development.



Each member of the LMT has delegated responsibility for operational matters including finance, health and safety, safeguarding, governance and HR.

Aims and Objectives

At EOLP we believe everyone should experience compassionate and personalised end of life care and we aim to improve the quality of the end of life experience for more than 10,000 people every year across Cheshire. We do this through specialist education, innovative community initiatives, data led leadership and collaborative partnerships.

The Charity's objects ('Objects') as defined in Article 4 of the Memorandum and Articles of Association are specifically restricted to the following:

To advance education and training in palliative and end of life care for care workers, health professionals and those delivering care, and to promote awareness, understanding and best practice amongst the public.

The objectives and purpose of EOLP are driven by national and local priorities including:

- The NHS Long Term Plan
- The National Ambitions Framework for Palliative and End of Life Care
- Commissioning Plans and Health and Wellbeing Strategies for NHS Cheshire Clinical Commissioning Group (CCG), Cheshire East Council and Cheshire West and Chester Council
- Outcomes Frameworks for the NHS, Public Health England, Education and Adult Social Care
- North West Strategic Clinical Network Delivery Plans
- Enhanced Health in Care Homes Framework

EOLP also responds to information about the needs of our local population including the intelligence contained within local authority Joint Strategic Needs Assessments.



Strategic Direction

The Strategic Direction of the organisation is influenced by the National and Regional priorities described above.

Another significant influence on EOLP's strategic direction are the priorities of the Strategic Collaborative Cheshire (SCC) for Palliative and End of Life Care. The members of this group are senior people who lead the provision, commissioning and design of end of life care in Cheshire (see below). The group also includes people with personal experience of care.



The purpose of the SCC is, to "drive a collaborative approach to enable and support personalised palliative and end of life care for people in Cheshire." The SCC do this by working together to achieve the improvements for the local population.

The SCC launched a five-year Collaborative Plan for Palliative and End of Life Care in 2020 which sets out a collaborative approach across health and social care providers and the third sector, placing patients at the centre of care.

In deciding on the priorities to be included within the collaborative plan for palliative and end of life care the group aimed to balance the requirements of national policy with the priorities of local organisations. The SCC also reviewed evidence and data about what makes the biggest difference to people who are receiving or providing palliative and end of life care. As a result, the SCC identified three priorities which will be the focus of its work over the next five years.

- Effective two-way communication and engagement
- Personalised care planning and coordination
- System Leadership



Achievements and Performance 2021-22

Progress towards our Impact Goal

EOLP set an impact goal to positively influence the care of 30,000 people who are nearing the end of life between 2019-2023. At the end of March 2022, EOLP has reached 22,076 individuals.

At a Glance Facts and Figures

During the Financial Year 2021 – 22

- 381 courses have been delivered
- 3,200 people participated in EOLP's education, training, learning and development
- 92% stated they were somewhat likely or likely to change their practice as a result of their learning
- 94% would "Recommend or Highly Recommend" the course they attended
- The most attended event was "An Introduction to Supporting Loss, Grief and Bereavement", of which 18 courses were held with 188 attendees
- 303 organisations attended education and training delivered by EOLP including 74 care homes (with 47% of the care homes being in Cheshire)
- 19 dementia specific courses were delivered in the year, with 148 attendees
- EOLP's Public Health Team delivered 18 compassionate community sessions, with 148 attendees

Examples of EOLP Activity

Over the past 12 months EOLP have;

- Developed and delivered 2 x "Train the Trainer" programmes for dementia care for people working for East Cheshire NHS Trust and Cheshire & Wirral Partnership NHS Foundation Trust. The aim of the programme is to further develop delegates' knowledge, skills and confidence in delivering training on dementia care to their colleagues
- Developed and delivered a Leaders in Dementia Care programme for Mid Cheshire Hospitals NHS Foundation Trust. The programme equips learners with the knowledge and skills to apply person centred approaches in dementia care within their workplace
- As a member of the North West Coast Learning Collaborative, EOLP gained accreditation from the Personalised Care Institute for the Mayfly Advanced Care Planning and Communication Skills, one day programme and the Mayfly train the trainer two-day programme
- Chaired the Strategic Collaborative Cheshire (see above) and its three working groups
- Worked with four care communities across Cheshire (Bollington, Disley, Poynton, Nantwich and Rural, Chester South and Winsford) to provide a focus and needs led model of support in relation to palliative and end of life care
- Worked with colleagues in Specialist Palliative Care services across Cheshire to scope current provision and put forward proposals to develop and expand the workforce to bring local services in line with national benchmarking
- Continued to provide the Palliative Care in Partnership service, which provides end of life care for people who wish to die at home in Central Cheshire. The service has supported nearly 100 patients since it was established in October 2018. Between April and December 2021, the service supported 39 patients and their loved ones.



- EOLP have presented at:
 - Cheshire & Merseyside Health & Care Partnership People Summit
 - EOLP Conference
 - Pulse Live in Liverpool
- Our website received 16,205 hits in the financial year 21/22. The average number of users per month during this period was 1,234.
- EOLP also hosts EPAIGE, an on-line resource containing up to date, evidence-based information and key documents that support carers and professionals in clinical practice. EPAIGE received 5,856 hits in the financial year 21/22.
- Another area of significant development this year has been the ongoing development of internal technical infrastructure, including;
 - Delivery of training digitally as well as face to face via Microsoft Teams
 - Ongoing development of online training resources and methods
 - Use of a wider variety of user feedback methods to gain broader customer feedback
 - Redesign of our corporate web presence to improve usability across devices and improve customer service
 - Increased use of cloud-based HR management systems to improve efficiency
 - Continued development of MOODLE on-line learning environments to support delivery of specific courses and assessment
 - Update of key networking infrastructure to improve connectivity and security
 - Further development of E-Source providing access to current end of life care data and analysis for partners across Cheshire
- EOLP have also been developed a number of new partnerships this year:
 - Cheshire & Merseyside Cancer Alliance, South Cheshire and Vale Royal GP Alliance and Pathways Community Interest Company – to develop and deliver personalised care planning in the community for people completing cancer treatment
 - Belong – to deliver Loss Grief and Bereavement training to staff based at Belong, Crewe following feedback that many identified a need to develop their skills to better support their residents within this area as a direct result of the pandemic. In addition, Belong, Newcastle under Lyme also commissioned EoLP to develop and deliver symptom management at end of life and syringe pump training for qualified nurses based within the Belong villages to further enhance their skills and knowledge in these areas
 - Older People Active Lives (OPAL) – to develop and deliver a programme of training for staff and carers to give them increased knowledge and understanding on how to better support a person with dementia and to increase awareness of advanced care planning
 - Staffordshire Training Hub – to provide Dementia training for staff in GP practices across Staffordshire

Measuring Success and Impact

EOLP continues to develop and refine robust and consistent approaches to measuring and evidencing the success and impact of the wide range of activities carried out by the teams.

The teams work across a range of different settings and organisations (Care Homes, Hospitals, Hospices, Primary Care, Third Sector, Community), with different people (NHS and Social Care Professionals, Patients, Carers, Community Members, Volunteers) and across different geographical 'footprints' (Cheshire CCG, West and East Integrated Care Partnerships, Primary Care Networks, Care Communities, Local Authorities and out of area).



As a result of the above, a range of evaluation strategies are needed to encompass everything from Patient/Carer and staff feedback to large datasets, and focused qualitative work. Current approaches include:

- The Six Steps Care Home programme looks at improvements in Knowledge, Skills and Confidence levels following education sessions and interventions in Care Homes
- Using electronic tools such as Survey Monkey to follow-up education session attendees about medium-long term effects and application of their learning once back in the workplace
- Hospice Leadership Programme and the use of learning logs to capture changes in practice for delegates attending
- To help co-ordinate the wide range of EOLP's work, and in response to an increasing number of commissioners, the organisational Workplan has been further refined during 2021-22 and plays a pivotal role in monitoring progress against key targets and reporting impact and outcomes back to funders.
- This year there has been a focus on incorporating the Kirkpatrick four level training and evaluation model against the training and education activity, to increase the level of evaluation and impact reporting.

Financial Review

In the year to 31 March 2022 the total income of the charity was £1,324,168 and the total expenditure was £1,230,510 giving a surplus for the year of £93,658. At 31 March 2022 total funds stood at £464,609.

As the country has cautiously emerged from the worst of the COVID 19 pandemic, EOLP has reintroduced some face-to-face education and training, alongside online delivery methods. This flexibility has enabled a consistent level of service delivery for our partners and safeguarded income levels.

New opportunities have also arisen as the health and social care sector has more capacity to consider the future. EOLP is working hard to explore new ways of partnering on projects that take advantage of internal experience and expertise, and this approach has begun to generate new sources of income.

The surplus for the year has reduced compared to the prior year, however this was entirely expected as recruitment delayed during the pandemic caught up and staff costs increased. It is this increased staff capacity that has enabled EOLP to deliver more service provision and continue to grow its income.

Financial Risk

There are two significant risks currently being faced by EOLP.

The first is the continuing challenge of the current economic climate, particularly the long-term recovery from the pandemic and the pressures that will bring to bear on the whole health and social care sector. It also remains the case that much of the commissioned work done by EOLP is only contractually guaranteed for a year at a time.

The second is the national process of replacing Clinical Commissioning Groups and moving to an Integrated Care System structure. This significant change within the NHS, that begins in 2022-23 and will apply fully the following year, may have an impact on current activities and relationships.

EOLP is continually seeking to mitigate these risks by providing strong evidence of positive outcomes, seeking participation in longer-term projects, fostering good communication and working relationships with Integrated Care Boards, and taking the initiative where it sees unmet need.

EOLP remains experienced in operating within uncertain contexts and the Trustees are satisfied that there are sufficient mechanisms to identify and, as far as possible, to mitigate the risks to the organisation.



Organisational risk is continually reviewed by the LMT and the Trustees as part of the governance process. There is a clear financial strategy in place, including plans to diversify income streams whilst increasing what can be offered to existing partners. EOLP are also improving the analysis of staff capacity and project timetabling, to ensure that employee costs deliver the most benefit to the organisation.

The LMT meet regularly to review the monthly management accounts, and the budget is updated every month to account for known financial factors. The Finance Committee of the Trustee Board meets quarterly to scrutinise current performance and set the financial direction of the organisation. All financial risks are monitored and managed via a live Risk Register, and mitigation factors are discussed and implemented.

EoLP's Trustees are satisfied that the risk management arrangements currently in force are appropriate and effective and conform to the requirements and guidelines issued by the Charity Commission.

Reserves Policy

EOLP's Reserves Policy states that sufficient working capital should be retained to cover 3 months of operating costs. Last year, for the first time, this target was exceeded as 4 months coverage was achieved. Despite an increase in costs this year, working capital has also increased proportionally, meaning the same 4 month coverage has been retained.

This stability in reserves has given the Trustees increased confidence in the continuation of EOLP as a going concern, and will allow some modest investment in exploring further areas of work and funding for the future.

New Developments 2022-23

- From April 2022, our award-winning Advanced Dementia Support Team has extended its service into West Cheshire. This means county-wide access to support for professionals and family care givers who want to build their confidence and knowledge to care for a person with advanced dementia.
- Residents in more than 180 Cheshire Care Homes will benefit from improved end of life care thanks to the launch of our new 'Care Home Support Service'
- Piloting of a new partner collaborative to improve the quality and personalisation of Cancer Care Reviews so that they focus on the personal or social challenges that matter most to the individual.
- Development and launch of a co-ordinated Syringe Pump Service for nursing homes
- Implementation of Reminiscence Interactive Therapy Activities in dementia care homes across Cheshire
- EOLP's Information and Analytics team will focus on automation of evaluation processes
- Launch of EOLP's new three-year strategy

Income Generation

The global pandemic had a significant impact on EOLP's ability to deliver the ambitious targets from our first Income Generation Strategy.

Grants and Trusts

Key learnings include:

- EOLP falls between two income categories; with a turnover of just over £1 million, EOLP are excluded from many funds targeting 'small' charities.
- Funders require evidence of need that is greater than EOLP have historically been able to provide. This is expected to improve as our approaches to evaluation and impact develop.

Corporate

Awareness of the EOLP brand is low amongst the corporate community and ambitions to address that through wider networking and event attendance was severely hindered during the pandemic.



STATEMENT OF TRUSTEE RESPONSIBILITIES

The Trustees (who are also the directors of The End of Life Partnership Limited for the purposes of Company Law) are responsible for preparing the Report of the Trustees and for 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP (FRS 102);
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

There is no relevant audit information of which the charitable company's auditors are unaware; and

They 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.

14/12/2022

Approved by order of the Board of Trustees onand signed on its behalf by:

DocuSigned by:


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Tracy Paine, Trustee and Chair of the Board of Directors



INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF THE END OF LIFE PARTNERSHIP (COMPANY LIMITED BY GUARANTEE)

We have audited the financial statements of The End of Life Partnership for the year ended 31 March 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. 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) including FRS 102 'The Financial Reporting Standard applicable in the UK and Ireland'.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 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 applicable to smaller entities; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the company 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 directors' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the 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 directors with respect to going concern are described in the relevant sections of this report.

Other information

The directors are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report 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.



Opinions 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 strategic report and the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the strategic report and the directors' report have 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 company and its environment obtained in the course of the audit, we have not identified material misstatements in the strategic report or the directors' report.

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

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

Responsibilities of directors

As explained more fully in the directors' responsibilities statement set out on page 13, the directors 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 directors 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 directors are responsible for assessing the 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 directors either intend to liquidate the company or cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

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:

The audit procedures designed to identify irregularities included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims
- Enquiry of company staff with responsibilities for tax and compliance matters to identify any instances of non-compliance with laws and regulations
- Reviewing any minutes available of meetings of those charged with governance
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations



- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

There are inherent limitations in the audit procedures described above and, 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, intentional misrepresentations 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 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 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 company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

Michael Benson

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Michael Benson (Senior Statutory Auditor)

For and on behalf of Murray Smith LLP

Chartered Accountants

Statutory Auditor

Darland House

Winnington Hill

Northwich, Cheshire

CW8 1AU

14 December 2022

Date.....



END OF LIFE PARTNERSHIP LIMITED

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022
Including the Income and Expenditure Account

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
INCOME					
Donations and legacies	2	36,919	-	36,919	44,438
Charitable activities	3	464,220	822,620	1,286,840	1,164,892
Investment income	4	409	-	409	426
Total Income		501,548	822,620	1,324,168	1,209,756
EXPENDITURE					
Charitable activities					
Provision of Education	5	407,890	822,620	1,230,510	1,075,220
Total expenditure		407,890	822,620	1,230,510	1,075,220
Net Income / (Expenditure) for the Year		93,658	-	93,658	134,536
Fund Balances brought forward		370,951	-	370,951	236,415
Fund Balances carried forward		464,609	-	464,609	370,951

The 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 18 to 23 form part of these accounts.



END OF LIFE PARTNERSHIP LIMITED

BALANCE SHEET AS AT 31 MARCH 2022

	Note	As at 31 March 2022 £	As at 31 March 2021 £
Fixed Assets			
Tangible Assets	10	9,418	16,482
Current Assets			
Debtors	11	425,437	36,845
Cash at bank and in hand		<u>668,682</u>	<u>498,318</u>
		1,094,119	535,163
Creditors: due within one year	12	<u>638,928</u>	<u>180,694</u>
Net Current Assets		<u>455,191</u>	<u>354,469</u>
Total assets less current liabilities		464,609	370,951
Net assets		<u>464,609</u>	<u>370,951</u>
Represented by funds			
Unrestricted funds	16	464,609	370,951
Restricted funds	16	<u>-</u>	<u>-</u>
		<u>464,609</u>	<u>370,951</u>

These accounts are prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies, and the Financial Reporting Standard FRS 102.

14 December 2022

Approved by the Directors on, and signed on its behalf by:

DocuSigned by:

 61335573184842B
 Tracy Paine, Chair

The notes on pages 18 to 23 form part of these accounts.



END OF LIFE PARTNERSHIP LIMITED

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 31 MARCH 2022

	Note	2022 £	2021 £
Cash generated from operating activities	17	176,939	177,265
Cash flows from investing activities			
Interest income		409	426
Proceeds from sale of fixed assets		121	-
Purchase of tangible fixed assets		(7,105)	(2,354)
Cash used in investing activities		<u>(6,575)</u>	<u>(1,928)</u>
 Increase in cash and cash equivalents in the year		170,364	175,337
Cash and cash equivalents at the beginning of the year		498,318	322,981
Total cash and cash equivalents at the end of the year		668,682	498,318

The notes on pages 18 to 23 form part of these accounts.



END OF LIFE PARTNERSHIP LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared in accordance with the the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), with the Charities Act 2011 and the Charities SORP (FRS 102) and with the Companies Act 2006. The financial statements have been prepared in accordance with all applicable charity and company law. The charitable company meets the definition of a public benefit entity. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note. The currency used is pounds sterling.

Going concern

The accounts have been prepared on the going concern basis as the Trustees believe the charity has sufficient funds and has secured sufficient income to continue to operate for the foreseeable future. They believe there are no material concerns about the charity's ability to continue in its current shape and size.

Incoming Resources

Income includes all resources which accrue to the charity. It includes invoiced income, contracted income, grants, donations, investment income and sundry income. Income is recorded gross (i.e. expenditure is not netted off) and is recognised when it is prudent to do so. Specific income recognition policies:

- Invoiced income (incoming resources from charitable activities) is recognised on an accruals basis, irrespective of when amounts are actually received.
- Grants and donations (voluntary income) are recognised in the period they are received. In cases where the donor specifies that the income is to finance expenditure arising in later accounting periods, the amount is shown as restricted funds in the current year.
- Investment income (i.e. interest from account deposits and similar income) is recognised as it is earned. Any amounts of investment income which have been earned but not paid over at the year end are recognised in income and are accrued within prepayments in the balance sheet.
- Fund-raising income (income from activities for generating funds) is recognised when it is received.
- Other income, including income from legacies, is generally recognised when it is received.

Restricted income and restricted funds

Where funds are donated for a specific purpose, they are treated as restricted income. As that purpose is fulfilled, the corresponding expenditure is allocated to the fund. This expenditure is a combination of actual direct costs and, where allowed by the donor, a proportion of indirect costs based on the service-delivery capacity spent fulfilling the restricted purpose.

Resources expended:

Depreciation

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful economic lives as follows:

- Computer & office equipment: 33% straight line

In prior years, equipment purchased up to end of March 2019 was depreciated at 25% of reducing balance. As a result, old assets retained residual net book value beyond their useful economic lives. Assets purchased from April 2019 have always been depreciated at 33%, and this is more appropriate for this asset class. Therefore, this year all assets have been aligned with this straight line policy. The effect on this year is an additional one-off depreciation charge of £7,550.

Costs of charitable activities

Includes all expenditure directly related to the objects of the charity, on an accruals basis and inclusive of VAT which cannot be recovered.

Pension costs

The company makes contributions for former NHS employees into the NHS Pension Scheme. This is a defined benefit scheme, which is externally funded and contracted out of the State Earnings Related Pension Scheme. The regular pension cost is charged to the income and expenditure account and is based on the expected pension costs over the service life of the employees. The contributions are determined by qualified actuaries on the basis of five yearly valuations.

The company also operates a defined contribution scheme, where the assets of the scheme are held separately from those of the company in an independently administered fund. Contributions payable for the year are charged to the income and expenditure account in the year to which they relate.

Leases

Annual commitments under leases are shown in Note 14. The charity does not have any hire purchase or finance leases.



**END OF LIFE PARTNERSHIP LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022**

Deferred income

Where the charity has entered into a contract to deliver services which have not been completed at the year end, the amount of income relating to services to be delivered after the year end is not recognised as income and is included in deferred income within creditors on the balance sheet.

Matters of Judgement and Estimation

The main area of the accounts subject to judgement and estimation is the income recognised on contracts which span more than one accounting period. The degree of completeness is estimated by reference to the staff time and other costs which have been expended in each project. See also the deferred income note above.

Taxation

The charity is exempt from corporation tax. It is not registered for VAT.

Legal status

The charity is a company limited by guarantee and has no share capital. The liability of each member on winding-up is £1.



END OF LIFE PARTNERSHIP LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
2. Donations and legacies				
Donations including Gift Aid	36,919	-	36,919	43,146
Coronavirus Job Retention Scheme	-	-	-	1,292
	<u>36,919</u>	<u>-</u>	<u>36,919</u>	<u>44,438</u>

3. Income from Charitable Activities

Core Funding (NHS) for education and training	-	705,347	705,347	698,349
Provision of training and education funded by NHS	397,756	90,541	488,297	327,991
Provision of training and education funded by hospices	45,604	10,000	55,604	101,666
Provision of training and education funded by other organisations	6,771	10,034	16,805	3,426
Other income	14,089	6,698	20,787	33,460
	<u>464,220</u>	<u>822,620</u>	<u>1,286,840</u>	<u>1,164,892</u>

4. Investment income

Bank interest received	409	-	409	426
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5. Analysis of expenditure on Charitable Activities

Employee costs (Note 7)	325,868	657,201	983,069	890,055
Self-employed staff	8,353	16,847	25,200	22,740
Travel expenses	828	1,671	2,499	661
Staff training and development	3,981	8,029	12,010	7,142
Sub-contracted delivery	35,381	71,354	106,735	68,294
Recruitment	309	623	932	334
Training, lectures and conferences	3,175	6,404	9,579	-
Rent	10,119	20,409	30,528	27,288
Insurance	2,457	4,955	7,412	5,450
Legal and professional fees	6,761	13,636	20,397	17,719
Print, post + stationery	884	1,782	2,666	6,007
IT and office equipment	3,737	7,536	11,273	15,412
Bad debts	50	100	150	17
Depreciation	4,681	9,440	14,121	7,839
(Profit)/Loss on disposal of assets	(24)	(49)	(73)	3,725
Subscriptions	17	33	50	1,466
Bank charges	164	331	495	493
Sundry costs	1,149	2,318	3,467	578
	<u>407,890</u>	<u>822,620</u>	<u>1,230,510</u>	<u>1,075,220</u>

6. Net expenditure for the year is stated after charging:

Operating leases	2,213	2,213
Depreciation	14,121	7,839
Auditor's remuneration	4,555	4,330

7. Staff costs

Staff costs	272,566	549,704	822,270	736,854
Social security	23,067	46,521	69,588	70,228
Pension costs	30,235	60,976	91,211	82,973
	<u>325,868</u>	<u>657,201</u>	<u>983,069</u>	<u>890,055</u>

Average number of full time equivalent employees (including part-time staff) during the year:

Service delivery	19	19
Management and administration	4	3
	<u>23</u>	<u>22</u>

Total number of staff employed during the year 28 26

Number of employees whose total employee benefits (excluding employer pension costs) fell within the following bands:

£60,000 - £70,000	-	1
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END OF LIFE PARTNERSHIP LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

8. Pensions

The charitable company has two active pension schemes - the NHS pension scheme and a defined contribution pension scheme. The NHS scheme is a defined benefit scheme, the assets of which are held in a separate trustee administered fund. Under the definitions set out in FRS 102 the NHS pension scheme is a multi-employer pension scheme. The company is unable to identify its share of the underlying assets and liabilities of the scheme. Employer contributions charged against income for the year were £91,211 (2021: £82,973).

9. Trustees, Key Personnel and Related Party Transactions

Directors (Trustees) received no remuneration nor any other benefits from the charity in the year (2021: nil). Trustees may claim small amounts of travel and subsistence costs to attend meetings and conferences.

Key Personnel

The Leadership and Management Team (LMT) comprises the Chief Executive, three Heads of Education and Service Development (with different specialisms), and the Clinical Lead (part-time post). The total remuneration for this year for this group of people including salary, employer's national insurance and pension costs were £234,572 (2021: £220,715).

10. Fixed assets

	Fixtures, fitting and equipment
	£
Cost	
At 1 April 2021	50,254
Additions	7,105
Disposals	(382)
At 31 March 2022	<u>56,977</u>
Accumulated Depreciation	
At 1 April 2021	33,772
Charge for the year	14,121
Disposals	(334)
At 31 March 2022	<u>47,559</u>
Net book value	
At 31 March 2022	<u>9,418</u>
At 31 March 2021	<u>16,482</u>

11. Debtors

	Year ended	Year ended
	31 March 2022	31 March 2021
	£	£
Trade debtors	418,729	26,242
Prepayments and accrued income	6,708	10,603
	<u>425,437</u>	<u>36,845</u>

12. Creditors: liabilities falling due within one year

	£	£
Trade creditors	3,170	9,047
Deferred income (Note 13)	627,468	148,207
Other creditors	2,476	1,672
Accruals	5,814	21,768
	<u>638,928</u>	<u>180,694</u>



END OF LIFE PARTNERSHIP LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

13. Deferred income: movements on accounts

	At 1 April 2021 £	Income Deferred £	Amounts Released £	Transferred £	At 31 March 2022 £
Core Funding (NHS) for education and training	5,921	698,889	(704,810)	-	-
Training and education funded by NHS	87,502	978,175	(463,878)	-	601,799
Training and education funded by hospices	23,118	44,449	(50,422)	-	17,145
Training and education funded by other organisations	18,683	2,878	(20,531)	-	1,030
Other income	12,983	8,500	(13,989)	-	7,494
					-
	148,207	1,732,891	(1,253,630)	-	627,468

Amounts deferred at year end represent the value of income still to be recognised when the work under each agreement has been completed.

14. Financial commitments - operating leases

The charity has the following total commitments under operating leases which are due to expire:

	Year ended 31 March 2022 £	Year ended 31 March 2022 £	Year ended 31 March 2021 £	Year ended 31 March 2021 £
	Buildings	Other	Buildings	Other
Within one year	22,896	553	30,528	2,213
Between two and five years	-	-	22,896	553

Total operating lease payments recognised in office equipment costs is £2,213 (2021: £2,213).

15. Analysis of net assets between funds

	Restricted Funds Year ended 31 March 2022 £	Unrestricted Funds Year ended 31 March 2022 £	Restricted Funds Year ended 31 March 2021 £	Unrestricted Funds Year ended 31 March 2021 £
Tangible fixed assets	-	9,418	-	16,482
Current Assets	519,964	574,155	-	535,163
Current Liabilities	(519,964)	(118,964)	-	(180,694)
Total funds	-	464,609	-	370,951

16. Movements in funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	370,951	501,548	(407,890)	-	464,609
Restricted funds					
CCG funding	-	705,347	(705,347)	-	-
Cancer Alliance	-	35,955	(35,955)	-	-
Other funds	-	81,318	(81,318)	-	-
	-	822,620	(822,620)	-	-
Total funds	370,951	1,324,168	(1,230,510)	-	464,609



END OF LIFE PARTNERSHIP LIMITED
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

17. Reconciliation of net movement in funds to net cash flow from operating activities

	2022	2021
	£	£
Net movement in funds	93,658	134,536
Add back depreciation charge	14,121	7,839
Add back (profit)/loss on disposal of assets	(73)	3,725
Deduct interest income	(409)	(426)
Decrease/(increase) in debtors	(388,592)	54,253
Increase/(decrease) in creditors	458,234	(22,662)
Net cash expended on operating activities	176,939	177,265

18. Control relationships

The charity is controlled by its Board of Trustees (listed in the Trustees' Annual Report).