

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

REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 MARCH 2024  
FOR  
THE END OF LIFE PARTNERSHIP LIMITED



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



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## Welcome from the Chair of Trustees: Lynn McGill



Welcome to the End of Life Partnership Limited Annual Report for the financial year ending the 31st March 2024.

The report includes audited financial statements for the year ending the 31st March 2024 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.

I'd like to pay tribute to the whole team: every individual, the Leadership Management Team and fellow Trustees, for the immense amount of work undertaken during the year and the achievements delivered, despite the austere and changing landscape within which End of Life Partnership operates.

Satisfaction with the education provided remains high, with strong engagement reflected too from our work colleagues, who continue to actively listen to audiences, embrace innovation and demonstrate creative thinking as we seek to develop and reposition our vision and strategy to ensure it remains fit for purpose.

The structural changes to the health and care system, now embedded, are seeing more 'in house' activity, with recognition of the expertise EOLP offers through data, insights and experience being sought more strategically.

As a neutral partner, bringing people together is one of our strengths, offering safe spaces where challenges and successes are freely discussed, with the time for valuable reflection and learning. Building on this is our ability to demonstrate impact and quality outcomes through every service.

And great news, these impacts have real value, both experientially and financially, with our Care Home Support Service delivering a return on investment that sees every pound delivering at least two or more pounds invested.

On that point, I'm pleased to note financially, EOLP has delivered an end of year surplus of £73,301 and maintained a healthy reserve.

An exciting and busy year, the future holds a great deal of promise too. Please take time to read about our achievements and visit our website for more information at [The End of Life Partnership \(eolp.co.uk\)](https://www.eolp.co.uk)



## Reference and Administrative Details

Registered Company Number	03594951 (England and Wales)
Registered Charity number	1072958
Registered office and principal place of operation:	Unit 3, 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 2024 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 between the 1<sup>st</sup> April 2023 – 31<sup>st</sup> March 2024:

J M MacDonald	Appointed	1 August 2016 (Resigned 30 September 2023)
T L Paine	Appointed	1 January 2017 (Resigned 31 August 2023)
A C Miller	Appointed	1 August 2017 (Resigned 1 August 2023)
J M Hartley	Appointed	1 August 2017
E K Helm	Appointed	1 August 2019 (Resigned 1 August 2024)
E A Gray	Appointed	24 March 2020
P G Morrissey	Appointed	24 March 2020
A Harrison	Appointed	14 November 2022
J Wright	Appointed	12 July 2023
J Thorley	Appointed	7 August 2023
D Humphreys	Appointed	28 September 2023
L McGill	Appointed	28 September 2023
R Jackson	Appointed	1 June 2024
Dr P Bartlett	Appointed	1 August 2024
Dr S Steevart	Appointed	1 August 2024

### Leadership and Management Team:

A Clifford	Chief Executive Officer (Appointed 3 April 2023)
A Ratcliffe	Deputy Chief Executive Officer (Appointed 3 April 2023)
C Morgan-Jones	Director of Service & Practice Development (Appointed 3 April 2023)
Dr S Clarke	Medical Director (Appointed 3 April 2023)
M Sandland	Company Secretary - Appointed - 11 July 2017



## Structure, Governance and Management

During the period the 1st April 2023 to the 31<sup>st</sup> March 2024, the End of Life Partnership (EOLP) was a company limited by guarantee. The Board of Trustees is made up of nine Trustees and a 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 July 2024) 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

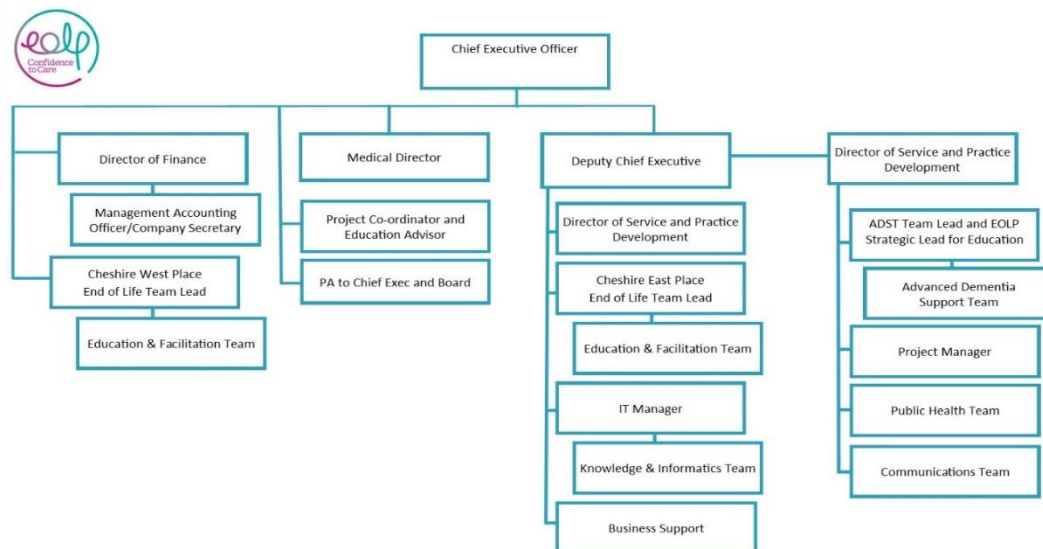
In reviewing EOLP's aims and objectives, and in planning future activity and direction, Trustees have referred to the guidance contained in Section 4 of the Charity Commission's general guidance on public benefit.

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 Deputy CEO, a Medical Director, and Director 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 and Annual Operating Frameworks
- The National Ambitions Framework for Palliative and End of Life Care
- Commissioning Plans and Health and Wellbeing Strategies for Cheshire and Merseyside Integrated Care System including the Palliative and End of Life Care Delivery Plan
- Outcomes Frameworks for the NHS, Public Health England, Education and Adult Social Care
- 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.



## Achievements and Performance 2023-24

### Progress towards our Impact Goal

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

### At a Glance Facts and Figures

During the Financial Year 2023 – 24

- 1,084 courses have been delivered, an increase from previous year
- 3,379 distinct people participated in EOLP's education, training and development
- 83% stated they somewhat agreed or completely agreed they would change areas of their practice post training
- 99% of people said the training met their expectations
- The most attended course was Dementia Living Well and Dying Well which held 90 sessions and 488 attendees
- Over 400 organisations attended education and training delivered by EOLP including 130 care homes
- 229 Dementia Courses were held with 1480 attendees
- 100% of people attending our events had a positive experience
- 97% increased their knowledge, 95% their skills and 95% their confidence as part of our training
- 92% of Advanced Dementia comment cards reported that Family or Professional needs had been fully met by the team

### Examples of EOLP Activity

Over the past 12 months EOLP have;

- Launched our new premises, the "End of Life Care Education Hub"
- Worked with a domiciliary care agency to define their palliative and end of life care services to ensure high quality and evidence-based care across the north of England
- With support from Marie Curie, worked with local care homes to improve the identification of, and response to, depression in care home residents
- Developed networks across Cheshire for organisations that provide Dementia Cafes and Bereavement support, giving organisations the opportunity to learn from one another and share good practice
- Supported the development and implementation of Service Improvement Plans for our two "Places", with a focus on early identification and personalised care and support planning
- Introduced a series of "Master Classes" for health and social care professionals
- Opened a simulation suite and introduced new simulated learning experiences to the curriculum
- Our website had 17,756 EOLP users plus 81,507 EOLP page views in the year.
- 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 had 33,209 users plus 5,938 EPAIGE page views in the year.
- The Cheshire & Merseyside (C&M) Data Driven Roadmap to Electronic Palliative Care Coordination Systems (EPaCCS) has been successfully shortlisted for the HSJ Awards 2024 under the category 'Data-Driven Transformation Award'.





## 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 West and Cheshire East Places, Primary Care Networks, Care Communities and out of area).

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:

- Monitoring, analysing and reporting of High-Level Outcomes in end-of-life care from GP Practice up to Place level.
- Identifying any sessions where delegates may not have had a positive experience, or not met their expectations and reviewing the outcomes for future course content
- Education & Training sessions evaluate improvements in Knowledge, Skills and Confidence and ensure the session is relevant, beneficial and engaging.
- Longitudinal follow up of delegates that have attended key courses such as Advance Care Planning, Communication Skills, Blue Booklet and Breathlessness via email to determine application of new knowledge and skills in the workplace.
- Use of Carer and Professional comment cards to obtain feedback following Advanced Dementia Consultancy and Public Health sessions.
- Coordination and reporting of patient, carer and staff feedback on the Cheshire Palliative Care in Partnership Service.
- Increased use of electronic evaluation methods tools such as, QR coded events for evaluation and online polls.
- Focussed professional evaluation groups have been held to reflect on learning and practical skills obtained through education that have directly impacted patient care. E.g. Practical Skills to Support the Breathlessness Patient.
- Use of dementia consultancy outcome measurements reported via Charity-Log and dementia mapping interventions.
- Pre-and post-audits on resident outcomes with Care Homes involved in the Care Home Support Service.
- Working with the My Improvement Network and Care Homes to monitor resident outcomes following the implementation of Reminiscence/Rehabilitation & Interactive Therapy Activities (RITA) project.

To help co-ordinate the wide range of evaluation activities, and in response to an increasing number of commissioners, EOLP's Organisational Workplan has been further refined during 2023-24 and plays a pivotal role in monitoring progress against key targets and reporting impact and outcomes

This year there has been a focus on developing data dashboards to capture and analyse education activity and service impact, including for the new Care Home Support Service. A review of evaluation processes has also been undertaken with new evaluation methods, aligned to Kirkpatrick levels 1-3, being developed and implemented in response to user feedback.



In 2023 EOLP produced their second Annual Impact Report which now provides a framework to build upon and to monitor delivery of the EOLP 3-year strategy.

[Impact-Report-2023.pdf \(eolp.co.uk\)](#)

## Financial Review

In the year to 31 March 2024 the total income of the charity was £1,450,523 and the total expenditure was £1,377,222 giving a surplus for the year of £73,301. At 31 March 2024 total funds stood at £695,011.

After several years of income growth, through a combination of sustaining core funding relationships as well as identifying new projects and initiatives to support, activity has fallen slightly this year. In response to this the charity has trimmed recruitment to match, allowing the recent track record of modest surpluses to continue.

Our core training provision continues to be developed and now has an appropriate mixture of face-to-face education alongside online delivery methods. The move to a new rented premises, with improved facilities and increased capacity, has been further developed during this year. This has begun to improve our ability to host more events on site, and new specialist training that wasn't possible previously.

EOLP finances remain reliant on annual funding decisions and identifying new opportunities for funded work. However, the internal experience and expertise within the organisation, alongside a successful history of delivery, put the organisation in a good position to engage in new partnerships and generate new sources of income.

At the beginning of the financial year 2024-25, ICB funding from Cheshire West Place was unexpectedly cut. This was a significant source of EOLP income and therefore represents a challenge for the organisation. The trustees are confident that forward planning and strategic use of current reserves will enable EOLP to successfully respond to this situation.

### 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 guaranteed for one year at a time.

The second is the move from NHS Clinical Commissioning Groups to Integrated Care System. This transition is now complete, but the impacts of this significant change will take time to work out as people and departments shift to accommodate the new way of operating. This transition has begun to have implications for the EOLP's commissioned activity for the ICB as they align their commissioning with new strategic priorities.

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 Trustee Board meets regularly 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. For the last few years this target has been exceeded and at least 4 months coverage has been achieved.

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 2024-25**

- Consolidation work of EOLP service and launch of at least 7 of these services beyond Cheshire
- Cheshire and Merseyside Cancer Alliance – Dementia and Cancer Project
- Macmillan Transformation Lead Post
- SWAN Project in collaboration with Mid Cheshire NHS Foundation Trust
- New 10-year strategy
- East Cheshire NHS Trust – Educator Development Programme
- EOLP Learning Academy for Staff
- Paramedic Podcast Launch
- Hub and Spoke Education Development
- Advance Communication Skills for Health Care Workers



## 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.

Approved by order of the Board of Trustees on 04/10/2024 .....and signed on its behalf by:

Signed by:  
  
 .....282BF162598D451.....

Lynn McGill, Trustee and Chair of the Board of Directors



## REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE END OF LIFE PARTNERSHIP LIMITED (REGISTERED NUMBER: 03594951)

### Opinion

We have audited the financial statements of The End of Life Partnership Limited (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, 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 charitable company's affairs as at 31 March 2024 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 charitable 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 these 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 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 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 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 this gives rise to a material misstatement in the financial statements themselves. 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 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 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; or
- the trustees were not entitled to take advantage of the small companies exemption from the requirement to prepare a Strategic Report or in preparing the Report of the Trustees.

### **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 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 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.



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 compliance matters to identify any instances of non-compliance with laws and regulations
- 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](http://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 auditors' 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 charitable company and the charitable 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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M G Benson (Senior Statutory Auditor)  
for and on behalf of Murray Smith LLP  
Chartered Accountants  
Statutory Auditors  
Darland House  
Winnington Hill  
Northwich, Cheshire  
CW8 1AU

Date 04-10-2024



## The End of Life Partnership Limited

## Statement of Financial Activities

for the Year Ended 31 March 2024

	Note	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
<b>INCOME</b>					
Donations and legacies		15,026	-	<b>15,026</b>	13,836
Charitable activities	<b>3</b>	343,651	1,054,932	<b>1,398,583</b>	1,575,165
Bank interest received		36,914	-	<b>36,914</b>	12,825
<b>Total Income</b>		<b>395,591</b>	<b>1,054,932</b>	<b>1,450,523</b>	<b>1,601,826</b>
<b>EXPENDITURE</b>					
<b>Charitable activities</b>					
Provision of Education	<b>4</b>	305,367	1,071,855	<b>1,377,222</b>	1,444,725
<b>Total expenditure</b>		<b>305,367</b>	<b>1,071,855</b>	<b>1,377,222</b>	<b>1,444,725</b>
<b>Net Income / (Expenditure) for the Year</b>		<b>90,224</b>	<b>(16,923)</b>	<b>73,301</b>	<b>157,101</b>
Fund Balances brought forward		557,311	64,399	<b>621,710</b>	464,609
<b>Fund Balances carried forward</b>		<b>647,535</b>	<b>47,476</b>	<b>695,011</b>	<b>621,710</b>

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 16 to 23 form part of these accounts.





## The End of Life Partnership Limited


## Balance Sheet as at 31 March 2024

	Note	As at 31 March 2024 £	As at 31 March 2023 £
<b>Fixed Assets</b>			
Tangible Assets	8	71,926	86,431
<b>Current Assets</b>			
Debtors	9	132,666	14,596
Cash at bank and in hand		790,840	749,489
		<u>923,506</u>	<u>764,085</u>
<b>Creditors: due within one year</b>	10	<u>300,421</u>	<u>228,806</u>
<b>Net Current Assets</b>		<u>623,085</u>	<u>535,279</u>
<b>Total assets less current liabilities</b>		<u>695,011</u>	<u>621,710</u>
<b>Net assets</b>		<u>695,011</u>	<u>621,710</u>
<b>Represented by funds</b>			
Unrestricted funds	14	647,535	557,311
Restricted funds	14	<u>47,476</u>	<u>64,399</u>
		<u>695,011</u>	<u>621,710</u>

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies' regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 04/10/2024

..... and were signed on its behalf by:

Signed by:  
  
 .....  
 282BF162598D451...

L McGill (Chair)

The notes on pages 16 to 23 form part of these accounts.



## The End of Life Partnership Limited

## Statement of Cash Flows

for the Year Ended 31 March 2024

	Note	2024 £	2023 £
<b>Cash generated from operating activities</b>	<b>15</b>	24,358	155,927
<b>Cash flows from investing activities</b>			
Interest income		36,914	12,825
Proceeds from sale of fixed assets		-	255
Purchase of tangible fixed assets		(19,921)	(88,200)
<b>Cash used in investing activities</b>		<u>16,993</u>	<u>(75,120)</u>
Increase in cash and cash equivalents in the year		41,351	80,807
Cash and cash equivalents at the beginning of the year		749,489	668,682
<b>Total cash and cash equivalents at the end of the year</b>		790,840	749,489

The notes on pages 16 to 23 form part of these accounts.



The End of Life Partnership Limited

## Notes to the Financial Statements

Year Ended 31 March 2024

### 1. Statutory Information

The End of Life Partnership Limited is a private company, limited by guarantee, registered in England and Wales. The company's registered number, registered charity number, and registered office can be found in the Reference and Administrative Details section of the Trustee's Report.

### 2. Accounting Policies

#### **Basis of accounting**

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (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 presentational currency of the financial statements is in 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.
- Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, and 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 and is not deferred.
- 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.



## The End of Life Partnership Limited

# Notes to the Financial Statements

Year Ended 31 March 2024

### 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:

- Office equipment: 33% straight line
- Loan equipment: 33% straight line

### 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. Under the definitions set out in FRS102 (28.11) the NHS Pension Scheme is a multi-employer plan. The charitable company is unable to identify its share of the underlying assets and liabilities of the plan. Accordingly, the charitable company has taken advantage of the exemption in FRS 102 and has accounted for its contribution to the scheme as if it were a deferred-contributions plan.

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 12. The charity does not have any hire purchase or finance leases.

### 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.



## The End of Life Partnership Limited

## Notes to the Financial Statements

Year Ended 31 March 2024

## 3. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Funding for education and training:				
Grants	-	1,054,932	<b>1,054,932</b>	1,260,117
Services	341,901	-	<b>341,901</b>	306,528
Sponsorship	1,750	-	<b>1,750</b>	7,046
Other income	-	-	-	1,474
	<b>343,651</b>	<b>1,054,932</b>	<b>1,398,583</b>	<b>1,575,165</b>

## 4. Analysis of expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Employee costs (Note 5)	249,904	923,324	<b>1,173,228</b>	1,185,953
Self-employed staff	5,368	19,832	<b>25,200</b>	43,478
Sessional staff	1,247	4,609	<b>5,856</b>	-
Travel and subsistence	1,596	5,898	<b>7,494</b>	5,156
Staff training and development	1,341	4,956	<b>6,297</b>	12,267
Sub-contracted costs	14,390	220	<b>14,610</b>	80,246
Actor and speaker costs	1,604	5,477	<b>7,081</b>	5,006
Course venues	324	3,824	<b>4,148</b>	7,638
Office rent	6,821	25,203	<b>32,024</b>	41,328
Insurance	1,986	7,337	<b>9,323</b>	8,382
Legal and professional fees	1,088	4,020	<b>5,108</b>	6,353
Audit fees	960	3,545	<b>4,505</b>	4,344
Payroll fees	608	2,246	<b>2,854</b>	3,054
Printing, postage and stationery	806	2,977	<b>3,783</b>	3,940
Marketing	1,989	7,349	<b>9,338</b>	2,968
Computers and equipment	4,206	15,540	<b>19,746</b>	12,067
Copier leasing	275	1,014	<b>1,289</b>	2,582
Bad debt write off	-	-	-	-
Depreciation charge	8,530	25,896	<b>34,426</b>	11,187
(Profit)/loss on disposal of fixed assets	-	-	-	(255)
Bank charges	390	1,440	<b>1,830</b>	1,396
Other office expenses	1,934	7,148	<b>9,082</b>	7,635
	<b>305,367</b>	<b>1,071,855</b>	<b>1,377,222</b>	<b>1,444,725</b>



## The End of Life Partnership Limited

## Notes to the Financial Statements

Year Ended 31 March 2024

## 5. Staff Costs

	Unrestricted Funds £	Restricted Funds £	Total 2024 £	Total 2023 £
Salaries	205,956	760,953	<b>966,909</b>	983,200
Employers NI	19,223	71,022	<b>90,245</b>	96,209
Employers Pension	24,725	91,349	<b>116,074</b>	106,544
	<u>249,904</u>	<u>923,324</u>	<u><b>1,173,228</b></u>	<u>1,185,953</u>

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

	Total 2024	Total 2023
Service delivery	18	18
Management and administration	5	5
	<u>23</u>	<u>23</u>

Total number of staff employed during the year

32                      31

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

£60,000 - £70,000

-                      -

## 6. 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 £116,074 (2023: £106,544).

## 7. Trustees, Key Personnel and Related Party Transactions

Directors (Trustees) received no remuneration nor any other benefits from the charity in the year (2023: nil).

Trustees may claim small amounts of travel and subsistence costs to attend meetings and conferences.

## Key Personnel

At the year end, the Leadership and Management Team (LMT) comprised the Chief Executive, Deputy CEO, Director of Service and Practice Development, 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 £235,224 (2023: £247,167).





# The End of Life Partnership Limited

## Notes to the Financial Statements Year Ended 31 March 2024

### 8. Fixed Assets

	Office equipment £	Loan equipment £	Total £
<b>Cost</b>			
At 1 April 2023	63,071	77,688	140,759
Additions	19,921	-	19,921
Disposals	(9,942)	-	(9,942)
At 31 March 2024	73,050	77,688	150,738
<b>Accumulated Depreciation</b>			
At 1 April 2023	50,012	4,316	54,328
Charge for the year	8,530	25,896	34,426
Disposals	(9,942)	-	(9,942)
At 31 March 2024	48,600	30,212	78,812
<b>Net book value</b>			
At 31 March 2024	24,450	47,476	71,926
At 31 March 2023	13,059	73,372	86,431

### 9. Debtors

	Year ended 31 March 2024 £	Year ended 31 March 2023 £
Trade debtors	91,673	2,804
Prepayments	40,993	11,792
	132,666	14,596

### 10. Creditors: liabilities falling due within one year

	Year ended 31 March 2024 £	Year ended 31 March 2023 £
Trade creditors	139,366	4,406
Deferred income	153,982	158,832
Other creditors	2,214	2,814
Accruals	4,859	62,754
	300,421	228,806



## The End of Life Partnership Limited

## Notes to the Financial Statements

Year Ended 31 March 2024

## 11. Deferred income: movements on accounts

	At 1 April 2023	Income Deferred	Amounts Released	At 31 March 2024
	£	£	£	£
Cheshire & Merseyside ICB	-	952,304	(952,304)	-
Cheshire & Merseyside Cancer Alliance	-	82,000	-	82,000
Care Home Support Service	86,145	-	(86,145)	-
NWCSN	-	32,612	(32,612)	-
East Cheshire NHS Trust	-	31,178	(31,178)	-
Palliative Care in Partnership	-	52,334	(52,334)	-
Other funds	72,687	288,439	(289,144)	71,982
	158,832	1,438,867	(1,443,717)	153,982

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

**Cheshire & Merseyside ICB**

This funding encompasses several different activities. A significant component is the delivery of a core education programme enabling NHS staff to improve their knowledge, skills and confidence around end of life care. There are also community education initiatives, leadership programmes, and the provision of education resources for both professionals and the public. An Advanced Dementia Support Team is also funded, to provide specialist training and advice to those involved in the planning and delivery of this particular care.

**Cheshire & Merseyside Cancer Alliance**

A project to scope the support available within Cheshire and Merseyside for people with a dual diagnosis of cancer and dementia. Both conditions will be given equal “weighting” and the project will seek perspectives of dementia services on cancer and vice versa.

**Care Home Support Service**

A two year project for NHS Cheshire CCG to introduce a Care Home Facilitator model to nursing, residential home and residential care for people with dementia and other mental health needs. Additional components include setting up access to Reminiscence Interactive Therapy Activities and providing support for the use of syringe drivers in care homes.

**North West Coast Clinical Networks and Senate**

The development and production of a summary of performance against an agreed framework for each PLACE based partnership across the 9 PLACES in Cheshire & Merseyside. Scoping the CNS workforce for specialist palliative care across Cheshire & Merseyside in line with the recommendation from the Workforce Survey.

**East Cheshire NHS Trust**

Providing best practice facilitation and education in end of life care for ECNHST staff. This includes supporting ward teams, attending review meetings and quality forums, delivering staff education and training to meet organisational priorities, developing resources, and various other support and training roles.



## The End of Life Partnership Limited

### Notes to the Financial Statements

Year Ended 31 March 2024

#### Palliative Care in Partnership

To support the education and learning requirements of the Cheshire Wide Palliative Care in Partnership (PCIP) Domiciliary Care service. This supports patients preferred place of care and preferred place of death and ensures that this is delivered within the community.

#### Other funds

This amount is made up of over 30 smaller projects, none with income or release values of over £30,000.

#### 12. Financial commitments - operating leases

	Year ended 31 March 2024		Year ended 31 March 2023	
	Buildings	Other	Buildings	Other
	£	£	£	£
Within one year	39,600	1,253	28,800	1,253
Between two and five years	39,600	313	79,200	1,566

Total operating lease payments recognised in office equipment costs is £1,253 (2023: £1,253).

#### 13. Analysis of net assets between funds

	Year ended 31 March 2024		Year ended 31 March 2023	
	Restricted Funds	Unrestricted Funds	Restricted Funds	Unrestricted Funds
	£	£	£	£
Tangible fixed assets	47,476	24,450	73,372	13,059
Current Assets	257,600	665,906	112,516	651,569
Current Liabilities	(257,600)	(42,821)	(121,489)	(107,317)
Total funds	47,476	647,535	64,399	557,311

#### 14. Movements in funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	557,311	395,591	(305,367)	-	647,535
Restricted funds					
ICB funding	-	952,304	(952,304)	-	-
Cancer Alliance	-	29,245	(29,245)	-	-
Care Home Support Service	64,399	32,326	(49,249)	-	47,476
Other funds	-	41,057	(41,057)	-	-
	64,399	1,054,932	(1,071,855)	-	47,476
Total funds	621,710	1,450,523	(1,377,222)	-	695,011



## The End of Life Partnership Limited

### Notes to the Financial Statements

Year Ended 31 March 2024

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

	2024	2023
	£	£
Net movement in funds	73,301	157,101
Add back depreciation charge	34,426	11,187
Add back (profit)/loss on disposal of assets	-	(255)
Deduct interest income	(36,914)	(12,825)
Decrease/(increase) in debtors	(118,070)	410,841
Increase/(decrease) in creditors	71,615	(410,122)
<b>Net cash expended on operating activities</b>	<b>24,358</b>	<b>155,927</b>

#### 16. Control Relationships

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