



The End of Life Partnership Limited

Report of the Trustees and Financial Statements for the year ending 31 March 2025

Registered Company Number: 03594951 (England and Wales)

Registered Charity Number: 1072958

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

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Reference and administrative details

Charity Name	The End of Life Partnership Limited
Charity Registration number	1072958
Company Registration number	03594951 (England and Wales)
Registered office and principal place of operation:	Unit 3, Spring Farm Business Centre, Moss Lane, Minshull Vernon, Crewe, Cheshire, CW1 4RJ
Trustees serving during the reporting period	<p>Edel Ann Gray (appointed 24 March 2020)</p> <p>Ali Harrison (appointed 14 November 2022, resigned 31 May 2025)</p> <p>Lynn McGill (appointed 28 September 2023)</p> <p>Judi Thorley (appointed 7 August 2023)</p> <p>Jon Wright (appointed 12 July 2023)</p> <p>Rayna Jackson (appointed 1 June 2024)</p> <p>Sangeetha Steevart (appointed 1 August 2024, resigned 27 May 2025)</p> <p>Katharine Helm (appointed 1 August 2019, resigned 1 August 2024)</p> <p>Penny Bartlett (appointed 1 August 2024, resigned 30 September 2024)</p> <p>Jayne Hartley (appointed 1 August 2017, resigned 31 December 2024)</p> <p>Paul Morrissey (appointed 24 March 2020, resigned 31 January 2025)</p> <p>Derek Humphreys (appointed 28 September 2023, resigned 3 April 2025)</p> <p>Dr Paula Powell (appointed 20 May 2025)</p>

Senior Statutory Auditor	Nicola Tucker – Senior Statutory Auditor – Chartered Accountant
Auditors	<p>Murray Smith Chartered Accountants</p> <p>Darland House, Winnington Hill, Northwich, Cheshire, CW8 1AU</p>
Bankers	Santander plc, Bootle, Merseyside, L30 4GB

From the Chair of the Board of Trustees

The financial year from April 2024- March 25 proved to be one of the most challenging in the End Of Life Partnership's (EOLP's) ten year history.

At the end of March 2024, we received news that one of our major contracts, worth around 29% of our annual income, was being withdrawn at short notice, with the result that some of our activities would only be funded for the first three months of the year. This loss of funding clearly had major implications for the future sustainability of EOLP.

In response, all external and non-pay costs were reviewed and cut or reduced where possible. However, to remain a viable organisation, given that 89% of EOLP's running costs were fixed staffing establishment costs, we needed to reduce the size of the staff team.

A consultation process was followed, overseen by our solicitors, resulting in eleven redundancies and six staff accepting reduced hours as a direct consequence of the loss of funding. An additional member of staff working on a fixed term basis did not have their contract renewed.

Notwithstanding the impact on our people, the loss of such a significant proportion of funding at the start of the year clearly influenced our financial position. I am pleased to report that the restructuring process was carried out successfully and has restricted the deficit at the year end to £267,101 and ensured that EOLP can continue as a going concern. This is a much improved position, almost halving the impact of loss, reflecting the mitigations and hard work undertaken.

In writing this report and reflecting on EOLP's achievements over the last year, I would like to acknowledge the contributions of the Board of Trustees and of the whole staff team, including those who have now left the organisation. I am now confident that the difficult decisions we have taken this year to review and reduce our costs going forward will stand the organisation in good stead in the future.

Income targets have been set for the new financial year which will continue to stretch the team and, based on the resilience EOLP has demonstrated over the last twelve months, I believe that this organisation will move forward with confidence, focus and an increased determination to support those who provide care at end of life.

Objectives and activities

The purposes, or objects, of EOLP as set out in its Memorandum and Articles of Association and Governing Document are as follows:

“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”.

Vision and Aims

Our vision is that everyone should experience compassionate and personalised end of life care.

Our mission, or purpose, is to educate, innovate and collaborate so that people are empowered to care with confidence and compassion at end of life.

EOLP's priorities are driven by national and local guidance, for example; NHS and Social Care strategy (e.g. the NHS Long Term Plan); commissioning plans for the NHS Integrated Care Boards (ICB), and the Enhanced Health in Care Homes Framework.

Activities

The following is a summary of EOLP's main activities and the associated income (not all projects/income are included).

Care Home Support Service

Turnover 2024/25: £169,688

The Care Home Support Service is commissioned by NHS Cheshire and Merseyside Integrated Care Board (ICB) for Care Homes within Cheshire East Place. It provides a responsive service, offering dedicated advice, training and education to support care in residential and nursing care homes.

The service is centred on the needs of residents, including enabling them to live well and plan for end of life. It also offers consultancy support relating to the care of individual residents, staff development through education and training, staff wellbeing activities and support to leadership teams within care homes.

Palliative and End of Life Care Education Programme for Cheshire East Place

Turnover 2024/25: £308,357

Much of EOLP's education programme is funded through a grant agreement through Cheshire and Merseyside ICB and other partners. This funding enables us to deliver a programme of education and training for people working in palliative and end of life care in a range of settings within Cheshire East.

EOLP's education programme is fully funded for people working within Cheshire East Place. Professionals from other areas are able to attend our programme at a charge.

The programme offers training for people working in all palliative and end of life care settings, including home care, hospitals, hospices and Care Homes. The range of training encompasses volunteers, healthcare assistants, qualified clinical staff and medics.

Advanced Dementia Consultancy

Turnover 2024/25: £165,120

EOLP's Advanced Dementia Support Team (ADST) provides advice, support and guidance to professionals on a consultancy basis. The service guides and educates health, social care professionals and volunteer caregivers in the delivery of best practice end of life care, for people with advanced dementia.

Dementia is sometimes overlooked as a palliative condition, and this approach aims to overcome this misconception, ensuring that people with dementia have access to high quality care that meets their needs, and alleviates distress in the later stages of the disease and at end of life.

The Board of Trustees have had regard to the Charity Commission's guidance on public benefit when agreeing new areas of activity over the course of the last year.

Consultancy Projects

Turnover 2024/25: £72,400

EOLP regularly works on a consultancy basis in response to requests from our partner organisations. The work that we deliver includes quality improvement projects, data analysis through a clinical lens, system leadership and draws on the different areas of expertise within the team. Over the last year, EOLP has delivered data analysis and insights to our local Cancer Alliance, Quality Improvement projects for the ICB and clinical leadership to the North West Coast Palliative and End of Life Care Network. We have also shared these insights at national forums and been nominated for a national award.

Bespoke Education and Training

Turnover 2024/25: £317,452

EOLP receives regular commissions to deliver bespoke training. Training programmes are designed according to the specific needs of the organisation and their team or service, often incorporating co-design. Bespoke education provides EOLP with opportunities to work with a diverse range of partners, working in different regions and industries, and with different requirements in terms of their training needs. Client feedback tells us successful collaboration and working through the 'red tape' between partners is one of our strengths.

Macmillan Transformation Lead

Turnover 2024/25: £55,468

EOLP, working with NHS Cheshire and Merseyside, submitted a successful funding application to Macmillan in 2024 to create a new role of Palliative End Of Life Care (PEOLC) Transformation Lead for Cheshire and Merseyside. Working across the whole health and care Integrated Care System to improve PEOLC services, it is hoped that this leadership and additional capacity will help to bring about sustained transformational change.

Overall, the Cheshire and Merseyside PEOLC Programme aims to raise the profile of PEOLC; support early identification of patients who may be near to the end of life; to offer care which is personalised and co-ordinated; support equitable access to high quality care and support and upskill the general and specialist workforce.

Key work programmes are aligned to the national Ambitions Frameworkⁱ for PEOLC and include:

- Working to increase the number of people who are identified as likely to be in the last 12 months of their life, and increasing the numbers of those people involved in planning for their future care.
- Tackling variation across Cheshire and Merseyside in terms of access to services, quality of care and sustainability of services.
- Developing a Population Based Needs Assessment and Strategy for PEOLC

Achievements and performance

EOLP marked its 10th birthday in April 2024. Over the course of our anniversary year, we have celebrated many different achievements:

- ✓ EOLP reached the finals of the annual Health Service Journal awards in the category of “Data Driven Transformation”, recognising our expertise in supporting the implementation of Electronic Palliative Care and Co-ordination Systems, which enable sharing of information to support more personalised, and better co-ordinated end of life care.
- ✓ We had the honour of receiving training from Professor Ian Andrew James, which has enabled us to implement his “Communication and Interaction Training” programme in dementia services locally.
- ✓ The Care Home Support Service carried out in depth work looking into hospital admissions from care homes. Key findings and recommendations have been shared with Primary Care leads and will be taken forward over the coming year with the aim of reducing avoidable admissions to hospital.
- ✓ The Advanced Dementia Support Team delivered a bespoke training programme for the Springcare Home group, enabling their staff to implement the Namaste Care approach for residents with dementia to improve wellbeing and reduce behaviours that challenge within the home.
- ✓ The Macmillan Transformation Role has facilitated the nine localities across Cheshire and Merseyside to establish strategic groups for palliative and end of life care. The groups have agreed to adopt the Alder Hey 'Ten Steps to Transition' as principles to support the transition from Children and Young People's PEOLC services into adult services, and a framework for 24/7 access to specialist palliative care services has been agreed by the hospice responsible clinicians' group.
- ✓ EOLP's leadership and Knowledge and Informatics teams delivered a project providing data insights about hospital admissions among people in the last 90 days of life. Clinicians are using the findings of the work to support earlier identification and reduce the likelihood of avoidable hospital admissions.

- ✓ 6400 people accessed our training from 420 different organisations.
- ✓ 99% of delegates report that their knowledge improved as a result of attending our training.
- ✓ 97% of delegates report that their skills improved as a result of attending our training.
- ✓ 97% of delegates report that their confidence improved as a result of attending our training.

Some of the feedback from our delegates is shown below:

“This was a fantastic course, both presenters were great, knowledgeable and enthusiastic about the subject. It has taught me invaluable communication skills and how to approach difficult conversations. I can’t recommend this enough and will tell all my colleagues to attend!”

Mayfly Communication Skills – healthcare professional

“Excellent session. I have never had any experience personally of dementia so found this really informative, helpful and thought provoking”.

Understanding Dementia – member of the public

“Topic discussed today is a must for everyone, especially health care providers to know and understand. Application of everything taught is important and will bring great impact to everyone going through loss, grief and bereavement.”

Key Elements of Palliative Care – healthcare professional

Further information about EOLP’s achievements is available in our impact report:

[EOLP Impact Report 2024](#)

Financial review of the year ended 31 March 2025

As the Chairman has described in her report, the financial year ended 31 March 2025 was a challenging one for the charity, as it lost approximately one third of its income.

A restructuring exercise was undertaken, and the charity made eleven staff redundant in the final quarter of the financial year, (approximately one third of its workforce).

Income dropped from £1.45m in 2024 to £1.16m in 2025, and the charity moved from having a surplus of £73k in 2024, to a deficit of £267k in 2025. The deficit this year included the costs of restructuring, with redundancy costs alone totalling £63k.

At the year end, the charity's unrestricted reserves stood at £406k and restricted funds at £21.6k.

Reserves policy

The trustees have chosen to keep at least three months' running costs in unrestricted reserves.

As of 1 April 2025, the unrestricted reserves represent 4.7 months' running costs. While this is a reduction from last year (where 5.6 months' costs were held in reserves) it is still comfortably within the policy limits.

Going concern

Following the loss of contract income last year, the charity undertook to grow other income sources. Trustees and senior staff are confident that with the new work secured last year, and the development of new services in 2025-26, the charity will remain a going concern.

Of those staff who remain with the charity, six have agreed to reduce their paid hours.

Plans for future periods

Since it was established, EOLP has generally focussed its activities in Cheshire and Merseyside, with most work taking place within the NHS, social care and the voluntary sector.

The charity is now looking to extend its offer to end of life care organisations on a wider footprint to achieve growth. EOLP also has plans to explore how some of its services, particularly communication skills training, might be transferable to other sectors, e.g. the emergency services.

EOLP has an ambition to be recognised as a leader in palliative and end of life care and to grow the organisation's influence and reach. The Board and staff team all recognise that EOLP is working in a challenging financial landscape, and that it needs to adapt its services to ensure that they remain relevant and meet the needs of the end of life care workforce.

EOLP will be launching a new strategy in Autumn 2025. This is currently in development with input from Trustees and staff and will reflect EOLP's plans for growth over the coming 5 years.

Structure, governance and management

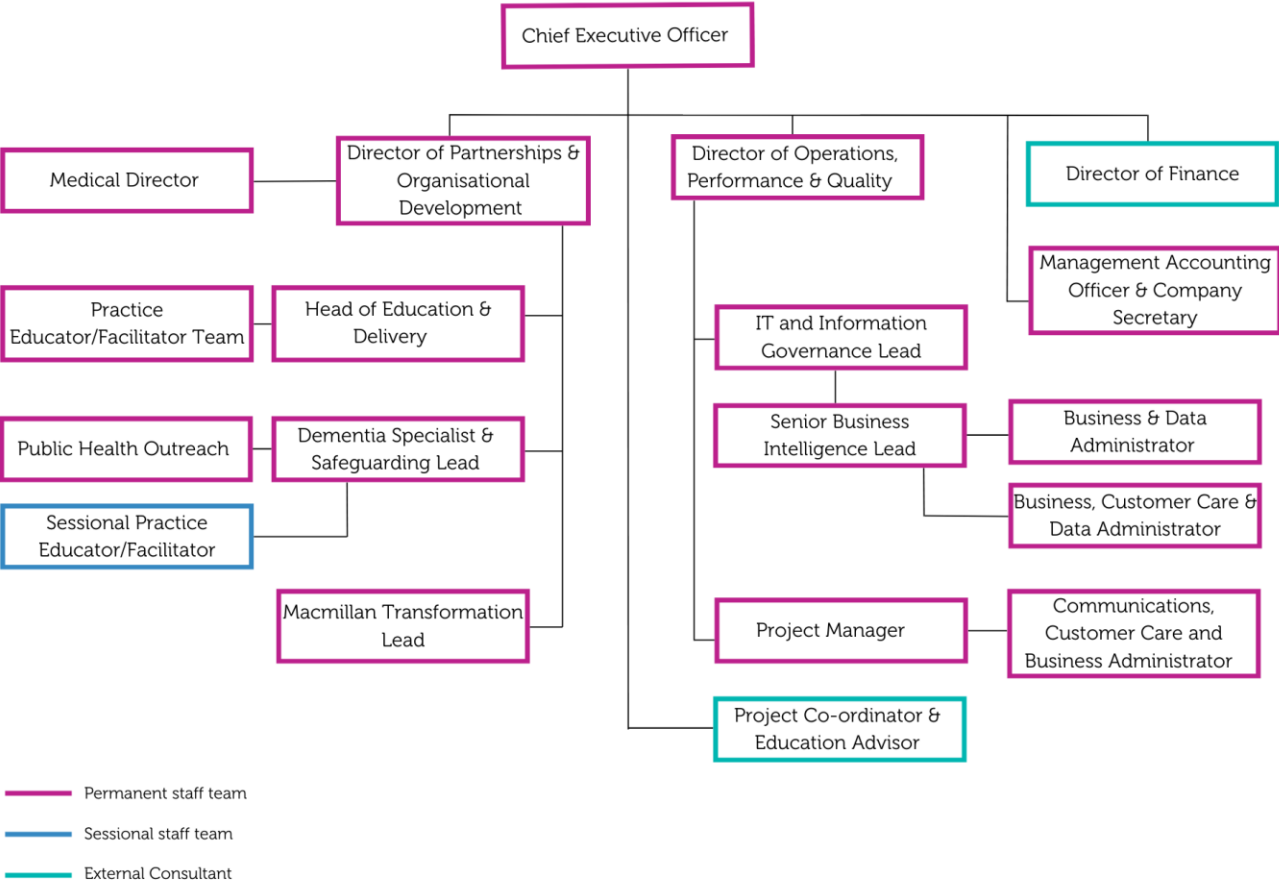
Structure

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.

The End of Life Partnership (EOLP) is constituted as a company limited by guarantee. It is also a registered charity.

During the reporting period 2024/25, EOLP has restructured in response to a significant loss of funding. This resulted in redundancies, affecting around a third of the workforce.

The internal structure of the organisation following redundancies is shown below.



Governance

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.

Board Recruitment

Recruitment to the Board of Trustees is carried out in response to members of the Board resigning. Recruitment is managed through the EOLP website, social media and other online recruitment channels including local CVS Organisations, Women on Board or similar.

Over recent years, recruitment has targeted people with specific skills to strengthen the board and support the growth of the organisation. New trustees go through an application process, including a formal interview with members of the Board and Leadership Team, and are formally appointed by the members and Board of Trustees.

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.

Auditors

The auditors, Murray Smith LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Approved by order of the Board of Trustees on 31 July 2025 and signed on its behalf by:

Signed by:

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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 2025 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 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the 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. 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:
Nicola Tucker
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05-08-2025
Date.....

Nicola Tucker (Senior Statutory Auditor)
for and on behalf of Murray Smith LLP
Chartered Accountants, Statutory Auditors
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU

Statement of Financial Activities

For the year ended 31 March 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
INCOME					
Donations and legacies	3	1,920	-	1,920	15,026
Charitable activities	4	320,167	805,794	1,125,961	1,398,583
Bank interest received		31,857	-	31,857	36,914
Total Income		353,944	805,794	1,159,738	1,450,523
EXPENDITURE					
Charitable activities					
Provision of Education	5	595,149	831,690	1,426,839	1,377,222
Total expenditure		595,149	831,690	1,426,839	1,377,222
Net Income / (Expenditure) for the Year		(241,205)	(25,896)	(267,101)	73,301
Fund Balances brought forward		647,535	47,476	695,011	621,710
Fund Balances carried forward		406,330	21,580	427,910	695,011

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 23 to 31 form part of these accounts.

Balance Sheet

As at 31 March 2025

	Note	As at 31 March 2025 £	As at 31 March 2024 £
Fixed Assets			
Tangible Assets	9	38,088	71,926
Current Assets			
Debtors	10	86,133	132,666
Cash at bank and in hand		462,789	790,840
		<u>548,922</u>	<u>923,506</u>
Creditors: due within one year	11	<u>159,100</u>	<u>300,421</u>
Net Current Assets		<u>389,822</u>	<u>623,085</u>
Total assets less current liabilities		427,910	695,011
Net assets		<u>427,910</u>	<u>695,011</u>
Represented by funds			
Unrestricted funds	15	406,330	647,535
Restricted funds	15	21,580	47,476
		<u>427,910</u>	<u>695,011</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

31 July 2025 and were signed on its behalf by:

Signed by:

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L McGill (Chair)

The notes on pages 23 to 31 form part of these accounts.

Statement of Cash Flows

For the year ended 31 March 2025

	Note	2025 £	2024 £
Cash generated from operating activities	16	(355,776)	24,358
Cash flows from investing activities			
Interest income		31,857	36,914
Proceeds from sale of fixed assets		840	-
Purchase of tangible fixed assets		(4,972)	(19,921)
Cash used in investing activities		<u>27,725</u>	<u>16,993</u>
Increase in cash and cash equivalents in the year		(328,051)	41,351
Cash and cash equivalents at the beginning of the year		790,840	749,489
Total cash and cash equivalents at the end of the year		462,789	790,840

The notes on pages 23 to 31 form part of these accounts.

Notes to the Financial Statements for the year ended 31 March 2025

Notes to the Accounts

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.

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 13. 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.

3. Donations and Legacies

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Donations	1,920	-	1,920	15,026
	1,920	-	1,920	15,026

4. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Funding for education and training:				
Grants	-	804,545	804,545	1,054,932
Services	316,203	1,249	317,452	341,901
Sponsorship	3,964	-	3,964	1,750
Other income	-	-	-	-
	320,167	805,794	1,125,961	1,398,583

5. Analysis of expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Employee costs (Note 6)	514,009	712,112	1,226,121	1,173,228
Self-employed staff	10,349	14,334	24,683	25,200
Sessional staff	1,693	2,345	4,038	5,856
Travel and subsistence	3,096	4,289	7,385	7,494
Staff training and development	10,649	14,753	25,402	6,297
Sub-contracted costs	3,000	-	3,000	14,610
Actor and speaker costs	7,587	-	7,587	7,081
Course venues	3,770	-	3,770	4,148
Office rent	13,889	19,242	33,131	32,024
Insurance	4,156	5,758	9,914	9,323
Legal and professional fees	2,129	2,950	5,079	5,108
Audit fees	1,889	2,616	4,505	4,505
Payroll fees	1,404	1,945	3,349	2,854
Printing, postage and stationery	1,013	1,404	2,417	3,783
Marketing	756	1,044	1,800	9,338
Computers and equipment	7,259	10,058	17,317	19,746
Copier leasing	686	952	1,638	1,289
Bad debt write off	-	-	-	-
Depreciation charge	5,413	33,397	38,810	34,426
Profit/(loss) on disposal of fixed assets	(840)	-	(840)	-
Bank charges	494	686	1,180	1,830
Other office expenses	2,748	3,805	6,553	9,082
	595,149	831,690	1,426,839	1,377,222

6. Staff Costs

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Salaries	425,132	588,980	1,014,112	966,909
Employers NI	39,759	55,083	94,842	90,245
Employers Pension	49,118	68,049	117,167	116,074
	514,009	712,112	1,226,121	1,173,228

Average number of full-time equivalent employees (including part-time staff) during the year:		Total 2025	Total 2024
Service delivery		17	18
Management and administration		3	5
		20	23
Total number of staff employed during the year		30	31

Between December and March eleven staff were made redundant and six more agreed to reduce their hours.

The total cost of redundancy payments, included in salaries, was £63,885.

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

	2025	2024
£60,000 - £70,000	-	-

7. 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 £117,167 (2024: £116,074).

8. Trustees, Key Personnel and Related Party Transactions

Directors (Trustees) received no remuneration nor any other benefits from the charity in the year (2024: 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 (some of which are part-time posts). The total remuneration for this year for this group of people including salary, employer's national insurance and pension costs were £226,180 (2024: £235,224).

9. Fixed Assets

	Office equipment	Loan equipment	Total
Cost	£	£	£
At 1 April 2024	73,050	77,688	150,738
Additions	4,972	-	4,972
Disposals	(4,844)	-	(4,844)
At 31 March 2025	73,178	77,688	150,866
Accumulated Depreciation			
At 1 April 2024	48,600	30,212	78,812
Charge for the year	12,914	25,896	38,810
Disposals	(4,844)	-	(4,844)
At 31 March 2025	56,670	56,108	112,778
Net book value			
At 31 March 2025	16,508	21,580	38,088
At 31 March 2024	24,450	47,476	71,926

10. Debtors

	Year ended 31 March 2025	Year ended 31 March 2024
	£	£
Trade debtors	79,445	91,673
Prepayments	6,688	40,993
	86,133	132,666

11. Creditors: liabilities falling due within one year

	Year ended 31 March 2025	Year ended 31 March 2024
	£	£
Trade creditors	3,402	139,366
Deferred income	145,978	153,982
Other creditors	-	2,214
Accruals	9,720	4,859
	<u>159,100</u>	<u>300,421</u>

12. Deferred income: movements on accounts

	At 1 April 2024	Income Deferred	Amounts Released	At 31 March 2025
	£	£	£	£
Cheshire & Merseyside ICB	-	644,414	(644,414)	-
Cheshire & Merseyside Cancer Alliance	82,000	-	(82,000)	-
NHS England - ACP	-	77,500	(20,770)	56,730
NWCSN	7,339	1,000	(3,855)	4,484
East Cheshire NHS Trust	-	53,714	(50,739)	2,975
Palliative Care in Partnership	-	84,615	(84,615)	-
Other funds	64,643	291,508	(274,362)	81,789
	<u>153,982</u>	<u>1,152,751</u>	<u>(1,160,755)</u>	<u>145,978</u>

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.

NHS England – ACP

A project working with Cheshire East Place, Warrington Place and NHS England to improve personalised care planning and implement findings from work about admissions to hospital in the last 90 days of life.

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.

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.

13. Financial Commitments – operating leases

	Year ended 31 March 2025		Year ended 31 March 2024	
	Buildings	Other	Buildings	Other
	£	£	£	£
Within one year	39,600	313	39,600	1,253
Between two and five years	-	-	39,600	313

14. Analysis of net assets between funds

	Year ended 31 March 2025		Year ended 31 March 2024	
	Restricted Funds	Unrestricted Funds	Restricted Funds	Unrestricted Funds
	£	£	£	£
Tangible fixed assets	21,580	16,508	47,476	24,450
Current Assets	49,910	499,012	257,600	665,906
Current Liabilities	(49,910)	(109,190)	(257,600)	(42,821)
Total funds	21,580	406,330	47,476	647,535

15. Movements in funds

	At 1 April 2024	Income	Expenditure	Transfers	At 31 March 2025
	£	£	£	£	£
General funds	647,535	353,944	(595,149)	-	406,330
Restricted funds					
ICB funding	-	612,376	(612,376)	-	-
Cancer Alliance	-	72,400	(72,400)	-	-
MacMillan Transformational Leader	-	55,468	(55,468)	-	-
Other funds	47,476	65,550	(91,446)	-	21,580
	47,476	805,794	(831,690)	-	21,580
Total funds	695,011	1,159,738	(1,426,839)	-	427,910

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

	2025	2024
	£	£
Net movement in funds	(267,101)	73,301
Add back depreciation charge	38,810	34,426
Add back (profit)/loss on disposal of assets	(840)	-
Deduct interest income	(31,857)	(36,914)
Decrease/(increase) in debtors	46,533	(118,070)
Increase/(decrease) in creditors	(141,321)	71,615
Net cash expended on operating activities	(355,776)	24,358

17. Control relationships

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