

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

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDING 31 MARCH 2023
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: Tracy Paine MBE



Welcome to the End of Life Partnership Limited Annual Report for the financial year ending the 31st March 2023.

The report includes audited financial statements for the year ending the 31st March 2023 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.

At the end of March 2023 the EOLP had generated a surplus of £157,101 for the year.

The succession planning of the retiring CEO, Salli Jeynes, was managed sensitively and efficiently and Salli was replaced as CEO by Alison Clifford in March 2023. I would like to take the opportunity to acknowledge the commitment, compassion and professionalism provided by Salli throughout her career and with the inception of the EOLP.

The Leadership Management Team under Alison's leadership is very well placed to take the organisation forward, with a clear strategic direction and detailed workplans. The success of the charity is based upon the collaborative working relationships that have been fostered over the years. These will continue to develop as we move forward with the new Integrated Care Board and I am assured that the team will work together to work through the strategic priorities for both organisations.

EOLP continues to seek innovative ways to provide evidence-based education through participation in longer-term projects. We also proactively develop new specialist support where we see unmet need, and examples of this are detailed within the report. Between 2019 and the end of March 2023, EOLP had positively influenced the care of over 32,000 people who were nearing the end of life. We will continue to improve the quality of the end of life experience for more than 10,000 people every year across Cheshire.



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, Chartered Accountant
Auditors	Murray Smith Chartered Accountants, Statutory Auditors 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 2023 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, effective 1 January 2019).

Trustees between the 1st April 2022 – 31st March 2023:

J M MacDonald	Appointed	1 August 2016
T L Paine	Appointed	1 January 2017 (resigned 31 August 2023)
J M Hartley	Appointed	1 August 2017
A C Miller	Appointed	1 August 2017 (resigned 31 July 2023)
E K Helm	Appointed	1 August 2019
I M Richards	Appointed	1 August 2019 (resigned 31 July 2022)
L Lurcock	Appointed	1 August 2019 (resigned 30 June 2022)
G Briggs	Appointed	24 March 2020 (resigned 24 March 2023)
E A Gray	Appointed	24 March 2020
P G Morrissey	Appointed	24 March 2020
J Bratherton	Appointed	12 October 2022 (resigned 29 November 2022)
A Harrison	Appointed	14 November 2022
J Wright	Appointed	12 July 2023
J Thorley	Appointed	7 August 2023

Leadership and Management Team:

S Jeynes	Chief Executive Officer (resigned 31 March 2023)
A Clifford	Chief Executive Officer (appointed 1 April 2023)
A Ratcliffe	Deputy Chief Executive Officer (appointed 1 April 2023)
C Morgan-Jones	Director of Service and Practice Development
Dr S Clarke	Medical Director
I Geere	Director of Finance (appointed 1 April 2023)
M Sandland	Company Secretary



Structure, Governance and Management

During the period the 1 April 2022 to the 31 March 2023, 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 LMT. The committees have approved terms of reference and specific responsibilities:

- People and Culture
- Quality and Governance
- Finance

Governing document

EOLP (charity 1072958 and company 03594951) was incorporated on 8 July 1998 under a Memorandum of Association, which sets out the objects (purpose), powers (what it is allowed to do) and essential rules for running the charity.

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

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

Public benefit

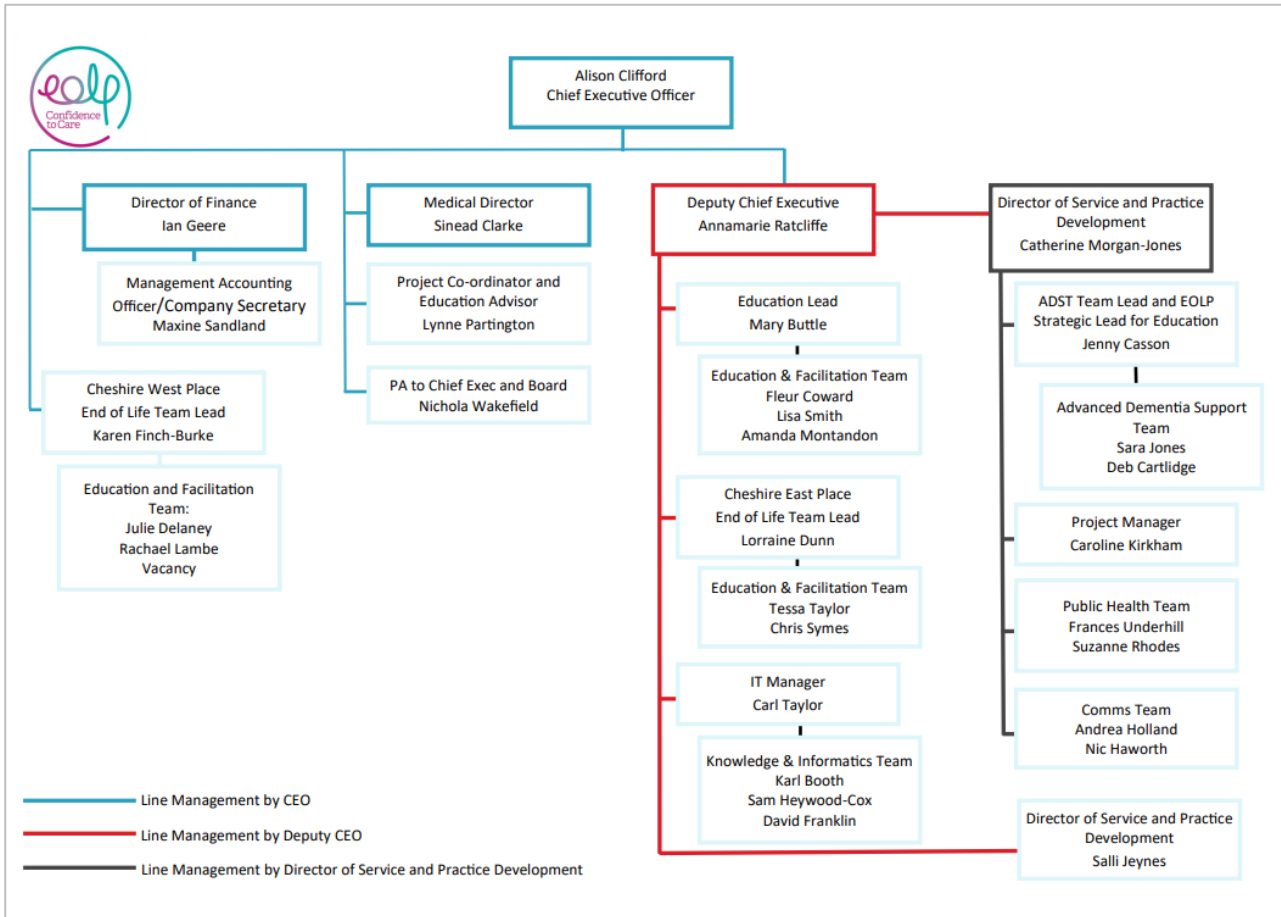
In reviewing EOLP's aims and objectives, and in planning future activity and direction, Trustees have referred to the guidance contained in Section 4 of the Charity Commission's general guidance on public benefit.

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



Internal Structure

EOLP's LMT consists of the CEO, a Deputy CEO, a Medical Director, Director of Finance 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 NHS Cheshire CCG and the emerging Cheshire and Merseyside Integrated Care System, Cheshire West Place and Cheshire East Place
- 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.

Strategic Direction

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

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



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

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

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



SCC identified three priorities which will be the focus of its work over the next five years.

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

Achievements and Performance 2022-23

Progress towards our Impact Goal

EOLP set an impact goal to positively influence the care of 30,000 people who are nearing the end of life between 2019-2023. At the end of March 2023, EOLP has reached over 32,000 individuals.

At a Glance Facts and Figures

During the Financial Year 2022 – 23

- 794 courses have been delivered
- 3,084 distinct people participated in EOLP's education, training and development
- 91% stated they were quite likely or above to change their practice as a result of their learning
- 9.5/10 would recommend the course they attended
- The most attended event was "Syringe Pump Training", of which 58 courses were held with 397 attendees
- Over 300 organisations attended education and training delivered by EOLP including 109 care homes
- 132 Dementia Courses were held covering 25 different topics with 1089 attendances
- EOLP's Public Health Team delivered 109 compassionate community sessions, with 817 attendees
- 100% of people attending our events had a positive experience
- 84% increased their knowledge, skills or confidence as part of our training
- The Advanced Dementia Support Team responded to 397 consultancy referrals with 93% of professionals and family care givers reporting that their needs had been fully met by the team

Examples of EOLP Activity

Over the past 12 months EOLP have;

- Launched the Care Home Support Service (CHSS) to all residential, nursing, learning disability, mental health and dementia care homes across Cheshire. CHSS provides a responsive service to care homes, offering dedicated advice, training and education to support proactive care, centred on the needs of residents, including enabling residents to live well and plan for the end of life
- Launched a project to pilot RITA (Reminiscence/Rehabilitation Interactive Therapy Activities) within 13 care homes across Cheshire
- Launched a 12-month Activity Co-ordinator Service to connect Activity/Wellbeing Co-ordinators working in care homes across Cheshire to develop a collective response to the



Enhanced Health In Care Homes Framework aimed at improving residents health and wellbeing

- In collaboration with Central Cheshire Integrated Care Partnership (CCICP) developed and delivered training for CCICPs Advanced Care Practitioners and District Nurses who are V300 prescribers to increase their knowledge and understanding in prescribing for patients who are at end of life
- Provided support to University Hospitals of North Midlands NHS Trust through the delivery of Advanced Communication Skills Training (ACST) to the Lung Health Screening Team, aimed at increasing the knowledge, skills and confidence of the team to have difficult conversations with patients regarding possible cancer diagnoses
- Cancer Alliance - The aim of the project was to increase access to personalised care planning in community settings for people living in Mid Cheshire with a diagnosis of lung or hematological cancers who had completed their treatment and were being discharged to primary care. The project used Macmillan's electronic Holistic Needs Assessment (eHNA) tool to provide personalised care planning.

Delivery of HNA was carried out by Social Prescribing Link Workers (SPLW), based in GP practices. Social prescribing is a community-based intervention that supports individuals with health needs and chronic conditions to access activities and support in their community. SPLW were already using a range of assessment tools in their work but had not used the Macmillan eHNA platform prior to this project.

In addition to the Cheshire and Merseyside Cancer Alliance, partners involved in the project were Alternative Solutions, End of Life Partnership (EOLP), Macmillan Cancer Care, Mid Cheshire Hospitals NHS Foundation Trust (MCHFT) and South Cheshire and Vale Royal GP Alliance.

- Supported palliative care providers across Cheshire, including hospitals, community health services and Hospices, to develop their ideas for providing Single Point of Care/Co-ordination for specialist palliative care. This would enable more timely and better co-ordinated care for patients based around care Hubs to reflect local services and geography.
- Chaired the Strategic Collaborative Cheshire (see above) and its three working groups
- EOLP's Education Lead, Mary Buttle, presented at the Annual Palliative and End of Life Care Educators and Facilitators (November 2022)
- Our website received 37,643 hits in the financial year 22/23.
- EOLP also hosts EPAIGE, an on-line resource containing up to date, evidence-based information and key documents that support carers and professionals in clinical practice. EPAIGE received 5,733 hits in the financial year 22/23.
- EOLP have also been developed a number of new partnerships this year:
 - Home Instead – to co-create a dementia training programme to be delivered by trainers from within Home Instead to their care professionals' workforce across the UK
 - University of Hospital North Midlands – to deliver advanced communication skills training to the lung health screening team at the trust



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.
- Education & Training sessions evaluate improvements in Knowledge, Skills and Confidence and planned changes to practice.
- Longitudinal follow up and interview of delegates that have attended Mayfly Advanced Care Planning education 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 Microsoft Teams Forms, QR coded evaluations and online polls.
- Use of learning logs to capture changes in practice for delegates attending EOLP Leadership Programmes.
- 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 2022-23 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 2022 EOLP produced their first Annual Impact Report which now provides a framework to build upon and to monitor delivery of the EOLP 3-year strategy.



[Impact-Report-2022-2023.pdf \(eolp.co.uk\)](#)

Financial Review

In the year to 31 March 2023 the total income of the charity was £1,601,826 and the total expenditure was £1,444,725 giving a surplus for the year of £157,101. At 31 March 2023 total funds stood at £621,710.

EOLP continues to grow its income through a combination of sustaining core funding relationships as well as identifying new projects and initiatives to support. Costs to underpin this growth, predominantly staff recruitment, have risen proportionally, allowing a sustainable model for the growth that has not compromised our recent track record of modest surpluses.

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, just after the year end, with improved facilities and increased capacity, should enable the continued advances in this area.

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.

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 national process of replacing Clinical Commissioning Groups, our largest funder, with an Integrated Care System structure. This has now happened, 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 may still have implications for the EOLP's relationships within the ICB, and our funded activity 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 Finance Committee of the Trustee Board meets quarterly to scrutinise current performance and set the financial direction of the organisation. All financial risks are monitored and managed via a live Risk Register, and mitigation factors are discussed and implemented.

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

Reserves Policy

EOLP's Reserves Policy states that sufficient working capital should be retained to cover 3 months of operating costs. 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 2023-24

- Launch of our new premises, the "End of Life Care Education Hub"
- Work 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, work with local care homes to improve the identification of, and response to, depression in care home residents
- Develop 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
- Support the development and implementation of Service Improvement Plans for our two "Places", with a focus on early identification and personalised care and support planning
- Introduce a series of "Master Classes" for health and social care professionals



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 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;
- 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
- The trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

05-10-2023

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

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A Harrison (Deputy Chair)



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 2023 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 2023 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:

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

05-10-2023

Date



The End of Life Partnership Limited

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
INCOME					
Donations and legacies		13,216	620	13,836	36,919
Charitable activities	3	308,202	1,266,963	1,575,165	1,286,840
Bank interest received		12,825	-	12,825	409
Total Income		334,243	1,267,583	1,601,826	1,324,168
EXPENDITURE					
Charitable activities					
Provision of Education	4	241,541	1,203,184	1,444,725	1,230,510
Total expenditure		241,541	1,203,184	1,444,725	1,230,510
Net Income / (Expenditure) for the Year		92,702	64,399	157,101	93,658
Fund Balances brought forward		464,609	-	464,609	370,951
Fund Balances carried forward		557,311	64,399	621,710	464,609

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

All incoming resources and resources expended derive from continuing activities.

The notes on pages 18 to 25 form part of these accounts.



The End of Life Partnership Limited

Balance Sheet as at 31 March 2023

	Note	As at 31 March 2023 £	As at 31 March 2022 £
Fixed Assets			
Tangible Assets	8	86,431	9,418
Current Assets			
Debtors	9	14,596	425,437
Cash at bank and in hand		<u>749,489</u>	<u>668,682</u>
		764,085	1,094,119
Creditors: due within one year	10	<u>228,806</u>	<u>638,928</u>
Net Current Assets		<u>535,279</u>	<u>455,191</u>
Total assets less current liabilities		621,710	464,609
Net assets		<u>621,710</u>	<u>464,609</u>
Represented by funds			
Unrestricted funds	14	557,311	464,609
Restricted funds	14	<u>64,399</u>	<u>-</u>
		<u>621,710</u>	<u>464,609</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 05-10-2023

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

DocuSigned by:

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A Harrison (Deputy Chair)

The notes on pages 18 to 25 form part of these accounts.



The End of Life Partnership Limited

Statement of Cash Flows

for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash generated from operating activities	15	155,927	176,939
Cash flows from investing activities			
Interest income		12,825	409
Proceeds from sale of fixed assets		255	121
Purchase of tangible fixed assets		(88,200)	(7,105)
Cash used in investing activities		<u>(75,120)</u>	<u>(6,575)</u>
Increase in cash and cash equivalents in the year		80,807	170,364
Cash and cash equivalents at the beginning of the year		668,682	498,318
Total cash and cash equivalents at the end of the year		749,489	668,682

The notes on pages 18 to 25 form part of these accounts.



The End of Life Partnership Limited

Notes to the Financial Statements

Year Ended 31 March 2023

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 2023

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 regular pension cost is charged to the income and expenditure account and is based on the expected pension costs over the service life of the employees. The contributions are determined by qualified actuaries on the basis of five yearly valuations.

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

Leases

Annual commitments under leases are shown in Note 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 2023

3. Income from Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Funding for education and training:				
Grants	-	1,260,117	1,260,117	780,887
Services	306,528	-	306,528	500,172
Sponsorship	200	6,846	7,046	-
Other income	1,474	-	1,474	5,781
	308,202	1,266,963	1,575,165	1,286,840

4. Analysis of expenditure on Charitable Activities

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Employee costs (Note 5)	168,853	1,017,100	1,185,953	983,069
Self-employed staff	6,190	37,288	43,478	25,200
Travel and subsistence	734	4,422	5,156	2,499
Staff training and development	1,746	10,521	12,267	12,010
Sub-contracted costs	37,155	43,091	80,246	106,735
Actor and speaker costs	3,599	1,407	5,006	4,600
Course venues	3,258	4,380	7,638	4,979
Office rent	5,884	35,444	41,328	30,528
Insurance	1,193	7,189	8,382	7,412
Legal and professional fees	905	5,448	6,353	13,274
Audit fees	618	3,726	4,344	4,555
Payroll fees	435	2,619	3,054	3,500
Printing, postage and stationery	561	3,379	3,940	2,666
Marketing	423	2,545	2,968	-
Computers and equipment	1,718	10,349	12,067	9,060
Copier leasing	368	2,214	2,582	2,213
Bad debt write off	-	-	-	150
Depreciation charge	6,871	4,316	11,187	14,121
(Profit)/loss on disposal of fixed assets	(255)	-	(255)	(73)
Bank charges	199	1,197	1,396	495
Other office expenses	1,086	6,549	7,635	3,517
	241,541	1,203,184	1,444,725	1,230,510



The End of Life Partnership Limited

Notes to the Financial Statements

Year Ended 31 March 2023

5. Staff Costs

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Salaries	139,985	843,215	983,200	822,270
Employers NI	13,698	82,511	96,209	69,588
Employers Pension	15,170	91,374	106,544	91,211
	<u>168,853</u>	<u>1,017,100</u>	<u>1,185,953</u>	<u>983,069</u>

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

	Total 2023	Total 2022
Service delivery	18	19
Management and administration	5	4
	<u>23</u>	<u>23</u>
Total number of staff employed during the year	31	28

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

£60,000 - £70,000	-	-
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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 £106,544 (2022: £91,211).

7. Trustees, Key Personnel and Related Party Transactions

Directors (Trustees) received no remuneration nor any other benefits from the charity in the year (2022: 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, three Heads of Education and Service Development (with different specialisms), and the Clinical Lead (part-time post). The total remuneration for this year for this group of people including salary, employer's national insurance and pension costs were £247,167 (2022: £234,572).



The End of Life Partnership Limited

Notes to the Financial Statements

Year Ended 31 March 2023

8. Fixed Assets

	Office equipment	Loan equipment	Total
Cost	£	£	£
At 1 April 2022	56,977	-	56,977
Additions	10,512	77,688	88,200
Disposals	(4,418)	-	(4,418)
At 31 March 2023	<u>63,071</u>	<u>77,688</u>	<u>140,759</u>
Accumulated Depreciation			
At 1 April 2022	47,559	-	47,559
Charge for the year	6,871	4,316	11,187
Disposals	(4,418)	-	(4,418)
At 31 March 2023	<u>50,012</u>	<u>4,316</u>	<u>54,328</u>
Net book value			
At 31 March 2023	<u>13,059</u>	<u>73,372</u>	<u>86,431</u>
At 31 March 2022	<u>9,418</u>	<u>-</u>	<u>9,418</u>

9. Debtors

	Year ended 31 March 2023	Year ended 31 March 2022
	£	£
Trade debtors	2,804	418,729
Prepayments	11,792	6,708
	<u>14,596</u>	<u>425,437</u>

10. Creditors: liabilities falling due within one year

	Year ended 31 March 2023	Year ended 31 March 2022
	£	£
Trade creditors	4,406	3,170
Deferred income	158,832	627,468
Other creditors	2,814	2,476
Accruals	62,754	5,814
	<u>228,806</u>	<u>638,928</u>



The End of Life Partnership Limited

Notes to the Financial Statements

Year Ended 31 March 2023

11. Deferred income: movements on accounts

	At 1 April 2022	Income Deferred	Amounts Released	At 31 March 2023
	£	£	£	£
NHS Cheshire CCG	-	703,178	(703,178)	-
Cheshire & Merseyside Cancer Alliance	150,423	-	(121,178)	29,245
Care Home Support Service	341,644	134,087	(389,587)	86,144
NHS Wirral Personalised Care	35,000	-	(32,960)	2,040
Palliative Care in Partnership	-	81,200	(81,200)	-
Other funds	100,401	198,765	(257,763)	41,403
	<u>627,468</u>	<u>1,117,230</u>	<u>(1,585,866)</u>	<u>158,832</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.

NHS Cheshire CCG

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 (CMCA)

A project designed to increase access to personalised care planning in community settings for people living with and beyond cancer. This includes assessing the potential for enhancing and improving patient experiences, scoping the current use of digital technology in care planning, improving communication of outcomes, and generating data to determine any gaps in service.

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.

NHS Wirral Personalised Care

To support to the Palliative End of Life Care (PEoLC) Programme to cover the development, accreditation and delivery of the MAYFLY training for staff involved and to embed Personalised Care approaches into End of Life training and advice and guidance across the region.

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.



The End of Life Partnership Limited

Notes to the Financial Statements

Year Ended 31 March 2023

12. Financial commitments - operating leases

	Year ended 31 March 2023		Year ended 31 March 2022	
	Buildings	Other	Buildings	Other
	£	£	£	£
Within one year	28,800	1,253	22,896	553
Between two and five years	79,200	1,566	-	-

Total operating lease payments recognised in office equipment costs is £1,253 (2022: £2,213).

13. Analysis of net assets between funds

	Year ended 31 March 2023		Year ended 31 March 2022	
	Restricted Funds	Unrestricted Funds	Restricted Funds	Unrestricted Funds
	£	£	£	£
Tangible fixed assets	73,372	13,059	-	9,418
Current Assets	112,516	651,569	519,964	574,155
Current Liabilities	(121,489)	(107,317)	(519,964)	(118,964)
Total funds	64,399	557,311	-	464,609

14. Movements in funds

	At 1 April 2022		Income	Expenditure	Transfers	At 31 March 2023	
	£	£				£	£
General funds	464,609	334,243	(241,541)	-	557,311		
Restricted funds							
CCG funding	-	703,178	(703,178)	-	-		
Cancer Alliance	-	121,178	(121,178)	-	-		
Care Home Support Service	-	389,587	(325,188)	-	64,399		
Other funds	-	53,640	(53,640)	-	-		
	-	1,267,583	(1,203,184)	-	64,399		
Total funds	464,609	1,601,826	(1,444,725)	-	621,710		

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

	2023	2022
	£	£
Net movement in funds	157,101	93,658
Add back depreciation charge	11,187	14,121
Add back (profit)/loss on disposal of assets	(255)	(73)
Deduct interest income	(12,825)	(409)
Decrease/(increase) in debtors	410,841	(388,592)
Increase/(decrease) in creditors	(410,122)	458,234
Net cash expended on operating activities	155,927	176,939



The End of Life Partnership Limited

Notes to the Financial Statements

Year Ended 31 March 2023

16. Control Relationships

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