

Together for Short Lives

Trustees' Report and Financial Statements

For the year ended 31 March 2024

Registered company number: 7783702

Registered charity numbers:

1144022 (England & Wales)

SC044139 (Scotland)

TOGETHER FOR SHORT LIVES

(A Company Limited by Guarantee)

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TOGETHER FOR SHORT LIVES
(A Company Limited by Guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024**

Trustees

Sarah Talbot-Williams, Chair from 7 December 2023, previously Vice Chair
Dr Lisa Kauffmann, Chair to 7 December 2023
Bernie Watson, Treasurer
Sue Hogg
Tracy Tait
Jo Laddie
Adam Smith (resigned 1 September 2024)
Stephanie Nimmo
Arlene Honeyman (term ended 19 November 2023)
Paul Obey (term ended 19 November 2023)
Emma Aspinall (20 September 2023 – 27 March 2024)
Mark Smith (appointed 20 September 2023)
Rob Lightfoot (appointed 20 September 2023)
Jeremy Evans (appointed 27 March 2024)
Sarah Lorking (appointed 27 March 2024)

Company registered number

7783702

Charity registered numbers

1144022 (England & Wales)
SCO44139 (Scotland)

Registered office

Suite 1b, Whitefriars, Lewins Mead, Bristol, BS1 2NT

Chief executive officer

Andy Fletcher

Executive team

Nick Carroll
Dr Helena Dunbar
Andy Fletcher
Kate McSweeney (to 29 April 2024)
Mala Langdon

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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Independent auditor

Haysmacintyre LLP, 10 Queen Street Place, London, EC4R 1AG

Bankers

NatWest Plc, 32 Corn Street, Bristol, BS99 7UG
CCLA, Senator House, 85 Queen Victoria Street, London, EC4V 4ET

Investment managers

Sarasin & Partners LLP, Juxon House, 100 St Paul's Churchyard, London, EC4M 8BU

Chair and Chief Executive's Introduction

Welcome to Together for Short Lives' Annual Report and Accounts for 2023-24.

We have continued to strive to ensure that we deliver our purpose throughout the year – to ensure that every child and their family has access to high quality palliative and end of life care, when and where they need it. And despite the challenging external environment, we have achieved significant growth in our income and our impact, this year.

Our new strategy, launched this year, focuses on three key aims. Firstly, to improve access to children's palliative care for every child and family that needs it, by growing the reach of our family hub and encouraging new approaches to planning, providing and commissioning care. Secondly, we want to see the quality of this care to be the very best it can be, by ensuring professionals across health and care have the skills and knowledge. And thirdly, we want this care to be sustainable, so that families can rely on it in the future by increasing state funding for services increasingly funded by the voluntary sector.

The impact of our wider family hub has continued to grow, reaching families with support via our helpline, peer to peer support and our Butterfly grants for parents who have lost a child. We also launched a new energy service, through our partnership with Southern Gas Network (SGN) to provide advice and financial support to families facing very high bills as a result of running life-sustaining equipment at home.

We have supported professionals and services to share innovative ways of working, particularly in reaching families and providing care in different ways, and we advocated for continued sustainability funding through this uncertain period. Now in its second year, the transformational Kentown Children's Palliative Care Programme in Lancashire and South Cumbria has continued to grow and reach more families. This innovative and collaborative programme brings together health, social care and co-ordination in an integrated service for children and young people with life-limiting illness and their families.

Our wonderful partnership with Morrisons is now entering its final year, and we are hopeful of raising £10 million to support local children's hospices continue their vital work; and for Together for Short Lives to reach more families who need support, particularly in areas with the largest and most diverse populations of children. We are hugely grateful to all customers and colleagues for their support.

All this has meant a significant growth in our income, to nearly £7 million, our highest ever level of income for a financial year. Despite this growth in income for such important work, we also know that there is much more to do to ensure we deliver our essential work sustainably. Like many charities, we face significant pressures of rising costs and demand alongside an increasingly challenging fundraising environment. We have therefore taken steps this year to reduce our core costs to ensure we are on a sustainable footing. We will continue to focus over the coming year on strengthening the sustainability of our services so we can reach more children and families and build a strong and resilient children's palliative care sector.

As ever, we have been indebted to our amazing supporters, staff and volunteers who have enabled us to deliver so much this year. We would also like to thank all our board members who give their time to support the effective running of the charity. We would particularly like to thank Lisa Kauffmann who had to step down from being the Chair due to ill health. We are grateful for the time and wise counsel she gave us

While there will be challenges ahead, we know that by working collaboratively with our partners, we can meet them and ensure that more children and families get the support they need, when and where they need it.

Sarah Talbot-Williams
Chair of Trustees

Andy Fletcher
Chief Executive

Trustees' Annual Report

The trustees (who are also directors of the charity for the purposes of the Companies Act) present their annual report together with the audited financial statements of Together for Short Lives (the charity) for the year ended 31 March 2024.

The trustees confirm that the Annual Report and Financial Statements of the charity comply with the current statutory requirements, the requirements of the charity's governing document and the provisions of the Statement of Recommended Practice (SORP) "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) (second addition - effective 1 January 2019)".

Structure, Governance and Management

Objectives of the charity

The objectives of the charity are promoting for the public benefit the support of children and young people with life-limiting conditions such that:

- children and young people and their families have as fulfilling lives as possible; and
- children and young people receive the best care at the end of life.

Constitution

Together for Short Lives is a registered charity and was incorporated as a company limited by guarantee on 4th October 2011. The constitution of the charity is set out in the Memorandum and Articles of Association. Trustees are also directors of the charity for the purposes of the Companies Act.

The charity has one wholly owned subsidiary charity: Together for Short Lives (Trading) Ltd (Company number 06434214), a company which is registered in England and Wales and is used for fundraising activities.

Board of Trustees

The charity is governed by its Board of Trustees, which is detailed on page 1. All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related

party transactions are disclosed in notes 7, 8 and 20 to the accounts.

Trustees may hold office for three years. At the end of their first term, they can be re-elected for one further three-year term. Any Trustee who has served two terms of office is not eligible for re-appointment as a Trustee unless there are exceptional reasons. The charity aims to appoint trustees across a wide and diverse range of backgrounds, skills, and regions.

Induction and training of trustees

On appointment, new trustees receive an induction pack containing key information about the charity and its governance structure. New trustees are encouraged to meet with other existing trustees and are invited to visit the charity's offices to meet with the Executive Team and other staff.

Ongoing training for trustees is given as required; in general, all trustees are encouraged to maintain or enhance their knowledge, especially in areas in which they are not expert. There is a trustee development session at each full Board meeting exploring issues such as current trends in fundraising and children's palliative care policy and practice.

Sub Committees of the Board

The trustees perform their governance role via the full Board which meets at least four times a year. During the year there have been three committees which are formally constituted as committees of the Board of Trustees and the Board approves the Terms of Reference.

- Finance, Governance and Fundraising Committee
- Clinical Strategy and Quality Assurance Committee
- Appointments Committee

The recorded actions and minutes of committee meetings are submitted to the Board of Trustees at its next meeting. There is a written scheme of delegation that sets out which decisions are made by the Board, committees, or staff and this is reviewed regularly. The committees therefore have certain delegated authority within their areas of responsibility, and these are subsequently reported to the Board for information. However, in other areas, they are only able to make recommendations to the Board.

Committees are able to co-opt to their membership other individuals who may bring particular expertise to that committee.

Advisory Council

The Advisory Council ensures that our work is better informed by those with lived experience of children's palliative care and those working to deliver it across the UK. Young people, parents of children with life-limiting conditions and representatives from across the children's palliative care sector contribute their expertise and communicate their views on issues affecting children's palliative care to inform and advise the work of Together for Short Lives. It is an integral part of the strategic and operational planning for the charity.

Remuneration for key management staff

The charity aims to ensure that appropriate remuneration packages are set to attract, retain and motivate an appropriate calibre of employees.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024

Salary benchmarking is undertaken to compare roles with similar positions within the charity and not for profit sector.

Decisions on setting pay levels are made as follows:

- For staff apart from Senior Managers and the Chief Executive, by Senior Managers in conjunction with the Director of Finance & Resources
- For Senior Managers other than Chief Executive, by the Chief Executive
- For the Chief Executive, by the Board of Trustees.

The Board has final approval of all pay rises across the organisation.

The numbers of higher paid employees are:	2024	2023
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	4	3
In the band £80,001 - £90,000		
In the band £90,001 - £100,000	1	1
	<hr/>	<hr/>
	5	5
	<hr/> <hr/>	<hr/> <hr/>

Safeguarding

Together for Short Lives has a duty to keep children and vulnerable groups safe and must fulfil its legal and regulatory responsibilities in relation to protecting children, young people and vulnerable adults at risk. In addition, beneficiaries, staff, volunteers, and everyone in contact with the organisation should feel that they are in a safe, supportive and inclusive environment.

We have a Designated Lead for Safeguarding and two deputies whose responsibility is to ensure that safeguarding policy and culture is embedded across the organisation. All safeguarding incidents are reported and reviewed by the Executive team and the Clinical Strategy and Quality Assurance Committee before they are reported at board level.

All staff completed a new interactive in-house level 1 safeguarding training course, including questions, reflections and case examples. Our safeguarding policy was updated this year and we also implemented a new child friendly version of this. We also have a whistle blowing procedure so anyone can confidentially raise any concerns they have.

We carry out DBS record checks for all new staff and operational volunteers and an enhanced check for those working on our helpline service and in community outreach positions. The designated lead for safeguarding, deputies and the helpline staff also undertake additional enhanced safeguarding training.

In accordance with our Helpline Standards' accreditation, all staff working with families through our family hub service engage in a reflective process and proforma to regularly assess how staff within our family hub team handle their contacts.

Safeguarding concerns are logged securely on our Case Manager System. We had seven safeguarding concerns raised over the year. In all cases procedures were followed and support offered. One case was escalated to the police.

Equity, Diversity and Inclusion

Like many charities, we know we still have work to do before we are a fully inclusive organisation where everybody can be themselves and feel that they belong.

Feedback from our annual staff survey suggests we are making progress in being more inclusive. In 2020, only 46% of staff agreed with the statement “I am comfortable being myself at work”. In 2024, this figure was 85%, in line with last year’s feedback. Only 3% of staff disagreed with the statement. While we are encouraged by this progress, we will continue to develop and roll out our plans to be a more inclusive organisation.

As well as making internal change, we know that we must develop more inclusive services and support the children’s palliative care sector to reach all the children and families who need support. We know from evidence that there is a higher prevalence of children with life-limiting and life-threatening conditions among Black, Asian and Minority Ethnic families, particularly those from Pakistani and South Asian communities. This year, as part of our Morrisons corporate partnership our community outreach workers have been working to reach more children and families in underserved communities, specifically in three areas where prevalence of life limiting conditions is highest amongst ethnically diverse communities. - Bedford & Luton; Birmingham & Solihull; Greater Manchester - Rochdale, Oldham. These three posts are raising awareness of children’s palliative care, putting the needs of children and families at the heart of service delivery, and enabling families to easily access the help and support they need locally and nationally.

Membership

The charity operates a membership scheme, currently under review, for organisations and professionals working in the children’s palliative care sector. We have a paid membership of 55 organisations and 17 teams (which includes all children’s hospice services in the UK) and 58 individual care professionals. We launched a new online discussion forum for professionals, which has grown steadily over the year and now has 282 members. There have been discussions on a range of topics, for example family support – wheelchair assessments, service delivery – transition and staffing policies, clinical care/symptom management – Policies around CBD and storage of strong opioids.

Public benefit

The objects of the organisation are for children and young people with life-limiting conditions to have as fulfilling lives as possible and the best care at the end of life. The Trustees confirm that they have referred to the guidance contained in the Charity Commission’s general guidance on public benefit when reviewing Together for Short Lives’ aims and objectives and in planning our strategic priorities and activities for the year.

Whilst there is greater elaboration below, our strategic priorities to fulfil the public benefit are outlined as follows.

- Widening access to children’s palliative care
- Improving the quality of children’s palliative care
- Strengthening the sustainability of children’s palliative care

The way in which we have achieved the public benefit is outlined in the “Activities, Achievements and Performance” section below.

Vision, Values and Strategy

Our vision and purpose

Together for Short Lives' purpose is to ensure every child, and their family, has high quality children's palliative and end of life care, when and where they need it.

We are here to make sure families can access the right care and support and that those providing it have the skills and resources they need. Together with everyone who provides care and support to these children and families we are here to help them have as fulfilling lives as possible and the very best care at the end of life. Because while we can't change the diagnosis, we can help children and families make the most of their time together.

How we create change

The challenges facing children and families and those who support them are complex. To help address them, Together for Short Lives works to have impact at three levels – with individual families, with services and professionals delivering care and with the wider health and care system.

System change	Policy decision makers	Working with leaders in governments, the health service, commissioning bodies and delivery organisations to constantly improve the funding, quality, consistency and coordination of children's palliative care.
	Regional Co-ordination	Facilitating cooperation between different sectors and organisations to deliver a more integrated experience of palliative care for children and their families.
Improved delivery	Organisational development	Supporting providers of children's palliative care, to ensure they have the funding, resources and expertise needed to provide a sustainable, consistent, high-quality service.
	Workforce development	Working with the professional workforce delivering children's palliative care, to ensure they have the network, training, resources, confidence and skills they need to provide the best possible care.
Direct support	Children with life-limiting conditions and their families	Providing information and support directly to families of seriously ill children, particularly those who are unable to access that support elsewhere.

Our values

1. We put **children and families at the heart** of everything we do
2. We are **ambitious** about improving the lives of children and families and stand up for what we believe in
3. We are **collaborative** and bring people together to deliver the biggest impact
4. We are **inclusive and open** to new and different views, approaches and experiences

Our strategic priorities

Our strategy sets out a ten-year challenge. We feel that children and families and those who support them deserve a bold ambition and roadmap for change. For too long their needs have been overlooked by those planning and developing health and care policy which has led to this inconsistency. These are big challenges, and they need big and bold solutions.

It is also clear that the world is changing at a rapid rate, exacerbated by the COVID pandemic which will have significant long term impacts on wellbeing, the health and care system and the financial landscape for years to come. To reflect this changing world, our strategy sets 10-year strategic ambitions, setting out our vision for how we want the world to look different for children and families by 2033. We will prioritise our shorter term objectives in a series of over a 2-3 year phases, evaluating and refining them annually to ensure we continue to progress towards our 10-year strategic ambitions. This will enable us to be an agile organisation which can develop longer term impactful programmes, but adapt more flexibly to the changing environment.

To steer our work over the next decade, we have set three strategic ambitions to make sure more children and families are able to get the support they need.

1. **No family faces the journey alone** – to increase reach so that more children and families can **ACCESS** 24/7 palliative care
2. **The best care and support** – to improve the **QUALITY** of palliative care so families have the best support
3. **Support today, tomorrow and every day** – to strengthen the **SUSTAINABILITY** of children's palliative care so families can rely on support

Activities, Achievements and Performance for the public benefit

We have detailed below under each of our strategic headings our activities and achievements for the year.

No family faces the future alone – increasing reach so more children and families can access 24/7 children's palliative care

Over the last year we have continued to reach more children and families and advocated for greater access to the services they need.

Supporting families through our family support hub

We have continued to grow our Family Support core hub offer to reach more families living with a seriously ill child, investing in our helpline and resources for families. We responded to 438 queries from families and those supporting them via our helpline and information service.

Although the Cost of Living Campaign ended in February 2023 we continued to support families on low-income whose child was dependent on technology for their care needs with funds raised the previous year. 86 payments of £250 were processed by the Family Support Hub team.

After a break to raise further funds, we were able to reopen the Butterfly Fund – a grant of £300 for families when their child dies. During the year, 245 Butterfly Fund payments were made.

We continue to work with 3rd parties to offer enhanced support to families that come through to the Family Support Hub via the helpline service or via the website, for example this year we worked with the following partners - Turn2us (44 applications), Rosie's Rainbow Pantry (30 deliveries), Children in need Emergency Fund (6) and a small handful of member services for whom we are able to make family referrals to e.g. Reubens Retreat. From 1210 contacts with families, over half of them (683) received enhanced support in the form of a grant, legal advice, a food shop or resources. In total over the year families received over £180,000 worth of grants through the family support hub and over £16,000 worth of food shopping via our Morrison's community outreach project.

We continue to support parents to moderate our closed Facebook groups. We have seen a 19% growth this year in membership and have 710 members in total (main group 582, bereaved group 128). We know that timely, accurate information in a variety of formats is highly valued by families, and we continue to review and update our family information offer to families both online and in print. Throughout the year 63 individual family members joined one of 4 online workshops on a variety of themes. Two webinars were supported by a donation of Memory Making craft boxes by Hobbycraft.

We were also delighted to provide 24 complimentary breaks to families through our corporate partnership with Center Parcs UK. A total of 118 people (65 adults and 53 children) enjoyed a three-night stay at a woodland lodge at one of the 5 parcs.

Alongside the Family Hub we support family members who volunteer their time to influence campaigns and inform research into children's palliative care. Our group of Family Experts (76 members) are given monthly opportunities to engage with the sector, sharing their own lived experience of children's palliative care.

The Kentown Children's Palliative Care programme

We are now in the second year of the Kentown Children's Palliative Care Programme, a collaborative programme between Together for Short Lives, The Kentown Wizard Foundation and Rainbow Trust Children's Charity.

It is a community focused children's palliative care initiative in Northwest England covering Lancashire

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2024

and South Cumbria. A project with three key complementary delivery elements: Nursing Care, Social Care and Information and Awareness, Kentown Support will be delivered by specialist children's palliative care nurses, family support workers and family service coordinators to link families living across Lancashire and South Cumbria to the services and support that they need. There are now 128 children registered through the referral system with many of them continuing to receive support from more than one strand of the programme.

Our coordinators (employed by Together for Short Lives) have contacted over 100 services across the Kentown geographical area. In addition to signposting families to services and other sources of support, the coordinators have been able to provide enhanced support through Together for Short Lives' Family Support Hub on 79 occasions including 19 Cost of Living grants (total £4,750), 2 Butterfly Grants (£600), 8 Turn2Us grants (total £11,550) and 2 referrals to legal support and 42 weekly shops for families (approx. value £6,300).

Reaching families from underserved communities

Launched in January 2023 our Morrison's outreach community project continues to support and connect with families across three areas of the UK where the prevalence of children with life-limiting conditions is significantly higher amongst the non-white British population – Bedford, Luton and Milton Keynes, Birmingham & Solihull and Greater Manchester. Our three community outreach workers funded through our Morrison's partnership have connected with 197 services in the respective regions, raising awareness of children's palliative care and the support offered through Together for Short Lives and children's hospices.

Events have been run by colleagues across Together for Short Lives' Practice & Service Development team, reaching over 1410 individuals in total. In addition to parents and carers being given information directly by the Community Outreach Workers, a further 142 families have been signposted to our Family Hub for more specialist financial and practical support. 76 families across the three regions have been given a Butterfly Grant (£300 for a child who has died of a life-limiting or life-threatening condition) and 99 crisis pantries have been delivered to families across the three regions in need providing total of 444 family members with a weekly food shop, totalling a massive £14,698.80.

In addition to our outreach work we have established a Memory making fund to enable our hospice partners across the UK to undertake a variety of memory making activities enabling families to meet other parents, siblings and build special memories. 56 applications have now been approved to the value of £61,191 benefiting more than 4700 individual family members.

A second grant, our Building a Legacy Together Fund was launched in June 2023 to help children's hospices create a great environment where they can care for families facing the toughest of circumstances. The grants will fund children's hospices and at-home services to refurbish rooms, increase capacity by using space more effectively or to purchase new equipment to enhance children's care. In our first round of grants - 25 applications were received from 11 hospices and a total of £476,703 awarded for a variety of small capital projects.

Supporting families with the cost of energy

Children with life-limiting conditions have significantly higher energy costs and rely on the supply of power to run vital, life sustaining equipment at home.

In August 2023, recognising the vulnerability of children with life limiting conditions, Together for Short Lives began delivering a new three-year partnership with SGN gas distribution company. The aim of

the project is to provide access to energy safeguards including simple access to the Priority Services Register and help that addresses fuel poverty tailored to the needs of families, to improve the ability of existing staff and professionals/hospice staff to identify fuel poverty in homes and provide appropriate information and resources to the most vulnerable families.

Our new energy support service provided via the TfSL helpline and established outreach services helps families who are having difficulties with their energy bills or facing energy debt to access information, resources and financial support helping them to stay safe, warm and at home. Over the three-year partnership we will work specifically with 13 hospice sites in the Southeast footprint offering training workshops for families and staff delivered by our energy support officer.

Campaigning for better access to 24/7 support

In March, we launched our first 'Short Lives Can't Wait' report and campaign. This was the culmination of a major project to map the extent to which children and families across the UK can access 24/7 palliative care in a way which meets national quality standards – and the extent to which these services are commissioned.

The project also established the current state of the children's palliative care workforce. We surveyed UK children's hospice organisations and NHS specialist children's palliative care teams on their care workforce, vacancies and staff retention rates.

Our [Short Lives Can't Wait](#) report shows that thousands of families whose children need the support of children's palliative care face a postcode lottery as to whether they receive the right care. Our research has found that:

- Whether the right care is available depends entirely on where you live: only a third of local areas in England are meeting the required standard for 24/7 end of life care for children and young people at home.
- There is an estimated £295 million funding gap for children's palliative care services in England.
- There are significant workforce shortages and inconsistencies in the way support is planned and funded by local NHS and council bodies across the UK, which are not being held to account by the UK's governments.

Our findings were covered exclusively by ITV News. Our story was published online and broadcast in ITV's evening news bulletin with a package featuring an interview with Andy Fletcher.

Andy was interviewed at Westminster, ahead of an All-Party Parliamentary Group (APPG) for Children Who Need Palliative Care reception share our findings with MPs and peers – and to ask for their support in pressing the government to act. The then Minister for Social Care, Helen Whately, responded on behalf of the government.

Our research found that, following our report in 2022, a third (30%) of local NHS areas (known as integrated care board, or ICB, areas) in England are now able to offer 24/7 support at home at the end of a child's life. The number of full-time equivalent specialist GRID training posts for consultants had also increased from one in 2022 to more than seven in 2024.

The best quality care and support – improving the quality of children's palliative care so children and families get the best support

Engaging professionals and sharing good practice

Engaging with health and care professionals and bringing them together to share and learn from one another is a key strand of our strategy. We know from experience the power of networks in supporting children with complex needs.

Over the last year we held a variety of meetings and forums for professionals working across the palliative care sector. including Leaders of Care within children's hospices (78 members), our network leads (57 members), our joint research group which we host jointly with The Association for Paediatric Palliative Medicine (60 members) and our Transition Forum, co-hosted with Hospice UK, (average attendees 24).

In addition to these member Forums, we also attend regularly (3-4 times per year) 16 regional children's palliative care networks to ensure that they are up to date with relevant policy and practice issues that might affect services in their region. During the year we reached over 1200 professionals through presentations at network meetings and our forums.

Our online discussion forum for professionals (149 active users) continues to attract discussions on various topics ranging from clinical matters to policy development and research.

Identifying children who need palliative care

In April 2023 we secured funding from True Colours Trust to run an engagement programme across the UK with professionals and parents to review the existing categories of children with life-limiting conditions and develop and revise the approach to identify and prioritise children who need palliative care in the UK. Following engagement with over 200 stakeholders we are proposing a multilayered toolkit building on the framework for categorising children with life-limiting and life-threatening conditions that was first published in 1997. The toolkit will help professionals caring for families to:-

- **Recognise** a baby/child/young person who is likely to have palliative care needs.
- **Assess** the baby/child's/young person's current health status and plan for palliative care.
- **Support** the baby/child/young person and family's holistic needs.

Resources and education for professionals

We continue to update and develop resources for professionals and families. This year we have worked in partnership with BLISS to develop a resource for parents who have had conversations with their care team either during pregnancy or after birth that their baby's future is uncertain. It aims to provide information and sources of support when there is uncertainty about a baby's future and may need palliative care.

In May we conducted phase 1 engagement and co-production exercise to develop a communications skills training programme which will support and encourage professionals working at generalist level to have better conversations, often in times of crisis, with the growing number of families caring for a seriously ill child. We are working closely with JP Morgan on their Force for Good Programme to help us identify a learning management platform which will enable us to curate the latest research/data on children's palliative care and host comprehensive education and online training including our communications programme.

Support today, tomorrow and every day – strengthening sustainability of children’s palliative care

In April and May 2023, we surveyed UK children's hospice organisations to establish how they were being funded. We found that funding for children’s hospices in England from local NHS organisations (integrated care boards, or ICBs) was patchy and nowhere near the level that will sustain the crucial hospice services that seriously ill children and families needed.

Despite this, NHS England (NHSE) planned to end the crucial £25 million annual Children’s Hospice Grant at the end of 2023/24, which would have led to cuts in vital end of life care, short breaks for respite and services to manage children’s symptoms.

Our report was a key milestone in our #SaveTheGrant campaign. Almost 5,000 people signed our petition to save the grant.

The APPG for Children Who Need Palliative Care drop-in for MPs and peers represented another key moment in this campaign. The event coincided with a children’s hospice lobby day at Westminster which we organised. Britt, a parent who uses Shooting Star Children’s Hospices, and Liam, a young man who uses Claire House Children’s Hospice, both attended the day.

Our campaign had an instant impact. Minister of State for Social Care, Helen Whately, attended the APPG and confirmed that the UK Government would commit to continuing the NHS England Children’s Hospice Grant for another year (into 2024/25).

Later that afternoon, during a Health and Social Care Select Committee session, Chair Steve Brine asked Secretary of State Steve Barclay about the future of the grant. We also achieved media coverage of our report through a planned radio day.

Later in the year, we published the results of a series of freedom of information (FOI) requests of ICBs in England and collated, analysed and reported responses. These found that in 2022/23, on average, ICBs spent £151 for every case of a life-limiting or life-threatening condition among children and young people aged 0-24 in their local area. However, the amounts spent by each ICB varied by as much as £483 per child or young person.

Our report achieved exclusive UK-wide coverage in The Times.

To support ICBs in overcoming these challenges, we developed [a comprehensive online guide](#) to help them meet their legal duty on palliative and end of life care for children and young people. The website has been informed by local commissioners, who told us what they needed, and draws together key England-wide guidance and service specifications.

Making it happen

We have continued to invest in the development of Together for Short Lives on key initiatives which help deliver the three strategic objectives.

Raising awareness

We have worked with Heard, a creative agency funded by the True Colours Trust, to continue their

work to shift perceptions and ensure that families and the public understand the huge positive difference that children's palliative care can make. This has included working together to secure national media coverage around the series "Best Interests" – a high profile BBC One drama focussed on a family caring for a serious child starring Sharon Horgan and Michael Sheen.

This complemented Together for Short Lives' sector engagement activity and resources shared to prepare children's hospices and networks for the programme airing and the impact on families.

A message from HRH The Princess of Wales was a key element of Children's Hospice Week 2023, which generated 274 pieces of media coverage reaching an estimated 3.5 billion people across the world. Her Royal Highness said "...I would like to say a huge thank you to all those working in children's hospices. You are a shining light to so many families in their darkest times...".

This coverage included print pieces in the Express and the i Newspaper. On social media, we published 60 different Children's Hospice Week posts across Facebook, Instagram, Twitter and LinkedIn. This generated almost 128,000 impressions with an engagement rate of more than 6%.

Amongst those to engage with us and push our reach were Mason Mount, TV Doctors Sarah Jarvis and Dr Philippa Kaye, Guardian columnist Zoe Williams and Jack Thorne, the writer of Best Interests.

Digital transformation and resources

Our online support hub for families and professionals has grown this year. During the year over 75,000 pages were viewed on the family support section of our website by more than 55,000 users – an increase in users of 70% on the previous year. We also introduced an online form for professionals to make referrals to the Butterfly Fund directly via the website. We have continued to invest in improving the online user experience via the website. As a result of updating Access CRM we had to replace our existing donation and service directory functionality, and this gave us an opportunity to invest in improving the user experience, as well as improving the back-office processes to improve efficiency. Using learnings from our previous 'Catalyst' project, we have identified areas of the website that are most in need of upgrades to improve the user experience and make the content more accessible.

We have produced new content to support our Family Support Hub offer, including new videos which promote our different services and partners.

A great place to work where everyone belongs

We have continued to invest in our culture and team. Our staff survey showed that 95% enjoy the work they do and 92% feel proud to work for Together for Short Lives. We have made progress with ensuring that we are a charity where everyone belongs and can be themselves. Only 3% of staff reported that they did not feel comfortable being themselves at work. We are committed to continuous improvement and use the Birdsong data to benchmark ourselves against other charities. This year we were better than benchmark on 35% of the questions, the same as the charity benchmark on 49% of the questions and worse than benchmark on 16% of the questions. These areas where we score below the benchmark informs our action plan.

Following feedback in the 2023 staff survey, we prioritised improvements to internal communications, wellbeing at work and improving transparency around how pay is set. We were encouraged to see that all three of these areas saw improvements in the 2024 survey.

Sharing our impact

Our most recent impact report was published in October 2023, and can be viewed in both print and video format https://www.youtube.com/watch?v=0_3LwGC-2g for the first time.

Financial review

Overall Financial Performance

The Statement of Financial Activities shows Designated Funds, Unrestricted Funds, Restricted Funds (excluding the National Fundraising Scheme (NFS)) and NFS. The Designated Fund is shown separately from the Unrestricted Fund as it is ring fenced for specific activities (see below).

Restricted funds have been split into two: those for NFS (whose activities are concerned with raising funds for distribution to children's hospice services) and those for other restricted fund projects and partnership such as Morrisons and Kentown. These funds are shown in note 16.

The net deficit for all funds for the year was £576k (2023: net deficit of £170k). Our partnerships and projects have continued to mean high levels of restricted income and subsequent distributions to hospices and families. Unrestricted funding has been a challenge in this period and because the outlook remains uncertain, we took the difficult decision to reduce our staff team by 6 to remain sustainable.

Funds for our core work

Funds relating to our core work, as opposed to NFS and other restricted funds, are shown in the two columns in the Statement of Financial Activities labelled "Unrestricted Funds" and "Restricted Funds (excluding NFS) and Designated Fund".

Income

We achieved gross income of £6,902k (2023: £6,132k). Most of this income is for restricted programmes - the Morrisons' partnership, Kentown Support Programme and NFS.

Designated Fund

A large legacy was received in 2019-20 and ringfenced by the trustees in a Designated Fund. The specific activities on which this fund can be spent must be approved by the trustees and if an ongoing activity, must be self-sustaining within 2 years. Deficits were planned to ensure that the legacy was utilised, and this year we have spent £700k (2023: £626k).

We have invested in:

- Building the Family Hub to provide direct support to families
- Data systems and digital development
- Organisational infrastructure
- Income generation

Expenditure

Expenditure for the year was £7,629k (2023: £6,180k), the increase mostly representing an increase in distributions to hospices and families. £4,035k (2023: £2,650k) was distributed in charitable grants

and funding, £2,577k was spent on our remaining charitable activities (2023: £2,591k) with the remaining £1,017k (2023: £939k) spent on raising funds, including those for NFS.

National Fundraising Scheme (NFS)

This scheme raises income and awareness through national corporate partnerships, and the net income raised is shared with local children's hospice services across the UK who would not otherwise be able to access national partnerships.

The scheme raised £834k (2023: £893k) during the year from its various fundraising campaigns, After a deduction for direct costs, and a contribution to our core costs, £378k (2023: £440k) was distributed across 39 children's hospices.

Grant Making Policy

We have had two main grant making policies this year. Established in 2019, the Butterfly Fund provides a £300 grant to families whose child has died. Funding is provided by a number of trusts and foundations, individuals and companies. This year 245 Families received a grant.

Fundraising Strategy

This year we updated our fundraising strategy in line with the new ten year strategy – it continues to focus on sustainable growth by looking to maximise unrestricted funding and fully funded projects to maximise our impact.

At the heart of our strategy is the ambition to become a great fundraising organisation – a whole organisation approach to raising transformational amounts of income for our mission. We continue to bring this to life across the organisation, including training for the whole charity on what great fundraising looks like and their role in it.

We have made modest, long-term investments in capability and capacity to help grow our income particularly in the areas of philanthropy, and individual giving. We have seen initial signs of success from securing new corporate partnerships, increased project funding from Trusts and Foundation, and foundational work undertaken to build longer term relationships with individuals. We have continued to be successful at growing our restricted fundraising for projects and programmes but have found it a more challenging environment to grow vital unrestricted funding.

As a team we have refreshed our fundraising strategy in line with the organisational direction and have developed three clear pillars:

1. **Passionate people** – becoming a connect, inspired and pro-active fundraising team is everything
2. **Painless process** – we will review, resolve and improve every essential interaction and activity required to deliver first class fundraising
3. **Profitable priorities**: a small number of core initiatives that will maximise net income contribution and unrestricted funds i.e., the development of an individual giving function, a £1 million development board, repositioning our corporate offering as a sector leader in social purpose/ESG; a cross sector strategic grant proposition

Fundraising performance

TOGETHER FOR SHORT LIVES

(A Company Limited by Guarantee)

TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2024

Inflation, energy prices, global political and economic uncertainty, cost-of-living crisis – the list of adverse factors impacting giving is long; however, we have seen another strong year of income and delivered £6,902k. Whilst we have consolidated our position as a £6 million+ charity, our growth continues to be predominantly in restricted project funding, and we are finding unrestricted income growth harder, hence our fundraising investment focus in philanthropy and individual giving, as well as ensuring full cost recovery on all project budgets.

Corporate partnerships

Our second year in partnership with Morrisons was another success. By the end of March 2024, our partnership total was £7.85m, ahead of our target to achieve £10m over three years. 61 Morrisons' suppliers supported the "Every Pack Gives Back" campaign, raising over £2m funding for our new Community Outreach Project. In August 2023 we delivered the most successful single fundraising campaign in Morrisons' history of charity partnerships – 100% of Morrisons stores and sites participated, raising nearly £500k in just one month. The campaign was recognised at the Better Society Awards, winning Highly Commended in the "Best Employee Fundraising Campaign" category; and the partnership was awarded "Best Short-Term Corporate Partnership" at the Third Sector Business Charity Awards.

Total income from corporate partners increased to over £3.6 million; as well as ongoing support from national partners including Hobbycraft, Center Parcs, Gravity Active Entertainment, and BGC, among others, we secured a new 3-year £1 million partnership with the Peninsula Group, which we look forward to delivering from April 2024. Outside of financial donations, corporate partners provided meaningful support for families in the form of gifted breaks at Center Parcs, specially devised Memory Making Workshops with Hobbycraft, and an immersive Disney Wish experience with Disney and Make a Wish.

Trusts and Foundations

Trusts raised £365k, exceeding target. Funding from SGN created an energy advice service for families, while support from Southampton Hospitals Charity developed a communications training package for frontline responders. Funding from the True Colours Trust allowed us to update the definitions of children's palliative care; and we exceeded our target for the Butterfly Fund.

Unrestricted funding proved more challenging with the end of the current funding agreement with the True Colours Trust, and timescales shifting on several strategic applications. We hope to bring these to conclusion in 24/25. Additionally, we initiated an annual trust mailing and are undertaking network mapping to stimulate growth in this area.

Philanthropy

With a renewed approach to philanthropy following the decision to pause the annual gala in 24/25, efforts are underway to work with donors to support our core service delivery. We secured a new annual £50k gift from a family philanthropic foundation and a £30k match-funding gift for the pledge at the annual ball. The philanthropy team continue to work collaboratively and through personal connections have facilitated a corporate partnership introduction for the NFS worth £1m over 3 years along with a £50k corporate partner.

Our annual ball was held at Grosvenor House Hotel in March 2024, sponsored by Morrisons and in partnership with OK! Magazine. Hosted by patron Simon Cowell, the star-studded night raised £320,000 and was ably compared by Joel Dommett with a performance from Lulu. It was also

TOGETHER FOR SHORT LIVES

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2024

attended by our patron Mason Mount who arrived fresh from the Manchester United training ground and headed back that night to report for duty the next morning. We are grateful to our patrons and our guests for their commitment to our gala event which the last six years has raised over £2m for our core work. We are planning to rest the event for the next fiscal year to focus our efforts on philanthropy.

Our newest ambassador Alesha Dixon and patron Holly Willoughby attended the BGC Trading Day in September 2023 in support of the annual fundraiser of which TfSL has been a beneficiary for the last seven years, raising more than £320k.

At Christmas, OK! Magazine featured a nine-page spread of our ambassadors, patrons and celeb friends, sharing their special Christmas memories in support of our campaign, Every Moment is A Gift.

In October 2023, Mason Mount visited our outreach team in Manchester and spent a special afternoon with families at a Halloween themed party. Mason also filmed our hero Christmas film with a local family and heard their experience of caring for a seriously ill child.

Looking ahead, we are planning our ball replacement activity, working alongside our patrons to create a unique experience for our supporters.

Our supporters

None of this would be possible without the generosity of the individuals, companies and organisations we work who share our passion for the cause. Alongside this we are grateful for the talented and hardworking team of fundraisers who continue to push themselves to secure even greater sums for our mission. Thank you.

Regulation and complaints

The charity undertakes fundraising activity with its supporters through corporate partnerships, challenge events, a gala ball, payroll giving, and other activities in line with the Fundraising Code of Practice set by Fundraising Regulator.

Our privacy policy, (which is available on our website), states that:

“If you support us, for example by signing up to an event, donating or signing up to a campaign, we will usually collect your name, contact details, and whether you would like to be contacted, and how we would do so.

We use this information to thank you for supporting us and to provide you with further communications about our activities according to your preferences and interests. We also use it to fulfil our legal responsibilities for financial and Gift Aid reporting.

We will keep your data only for as long as necessary.”

In 2023/24 we have developed our individual fundraising approach, and our approach to data protection and policies. We have reviewed best practice in the sector to ensure our processes and policies are of the highest level to ensure an exemplary supporter experience and are currently rolling out training across the teams.

We endeavour for all our fundraising, and any fundraising undertaken on our behalf, to be conducted

TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024

in a fair, transparent, and compliant manner. We are members of the Fundraising Regulator and ensure all our fundraising activity is carried out in line with the Code of Fundraising Practice, charity law and all relevant legislation including General Data Protection Regulation and Privacy and Electronic Communications Regulations. All Together for Short Lives employees receive training (including mandatory safeguarding training) and support as appropriate and, when planning new activities, we ensure the correct processes and procedures are in place.

We work with partner organisations so that supporters can take part in professionally organised challenge events, and we have clear agreements with those companies who will not use participants' personal details for any other reason.

No complaints about our fundraising activity were received in the year (2023: Nil).

Reserves policy

The trustees of the charity review the reserves policy each year. The policy states that the charity will hold Unrestricted Funds, excluding Designated Funds and those which are tied up in functional fixed assets, sufficient to cover the financial impact of risk, our working capital and so that we can take advantage of unforeseen opportunities as well as those planned.

The policy states that the target reserves should be at least the amount for working capital and financial risk, and at most that including an amount for opportunities. This range should ensure that there is no significant disruption to our charitable activities should there be an unforeseen reduction in income (for example when income does not reach expected levels); or additional expenditure (for example when projects overrun, or unplanned events occur). We have based our projections for the appropriate level of reserves on the basis that the reserves in our target range would provide short-term support until long-term solutions can be established.

Following this calculation for 2023-24, the target reserves for the charity should be between £1,032k and £1,232k (2023: £1,125k-£1,325k). At 31st March 2024 free reserves (unrestricted reserves excluding designated reserves) totalled £1,035k (2023: £1,192k), which is just inside the target range.

Going Concern

The trustees have assessed the charity's ability to continue as a going concern for at least 12 months after the signing of this report. They are confident that the charity continues to be a going concern.

There were no significant events in year that had a financial impact on the charity.

Investment Policy and Performance

The organisation's investment policy is as follows:

- The trustees have a duty to obtain the best financial return on monies raised by TfSL in excess of short term requirements, while keeping that money safe.
- The key risk to the long-term reserves is inflation, and the assets should be invested to mitigate this risk over the long term. The trustees understand that this is likely to mean that investment will be concentrated in real assets and that the capital value will fluctuate.
- TfSL seeks to produce the best financial return within an acceptable level of risk. The investment objective for the long-term reserves is to generate a return of CPI + 4% after fees

over 5 year rolling periods whilst generating an income to support the on-going activities of the Charity.

- The investment objective for the short-term reserves is to preserve the capital value with a minimum level of risk. Invested assets should be readily available to meet unanticipated cashflow requirements.
- The investment policy also includes an ethical policy, which states that the trustees choose to invest only in funds that have ethical investment principles and policies, and that are managed by asset managers who have published a “statement of commitment” to the Financial Reporting Council’s current UK Stewardship Code. Trustees review the suitability of the investments within the portfolio at least annually. The funds (including Designated Funds) available for long term investment are placed with Sarasin & Partners, in their Endowments Fund for Charities. The fund is measured against a bespoke benchmark and performance against this benchmark is monitored by the Finance & Governance Committee twice per year. The trustees consider the fund’s performance over the last year to have been acceptable

Charity’s measure of performance

The charity measures its performance by monitoring various key performance indicators (KPIs) which are reported to the board and sub-committees on a quarterly basis. These reports are also reviewed by cross-departmental groups that focus on each of the four strategic aims. Numerical targets are used where appropriate and performance monitored against these.

During the year we have revised our core Purpose and Theory of Change, working with the external agency Trust Impact. This work is crucial to our plans to better evidence and measure the difference we make and improve how we prioritise our work.

Risk management

The charity encourages risk management at all levels of the organisation. The overall organisational risk register is reviewed monthly at every Executive Team meeting. Key issues and changes are reviewed quarterly by the Finance, Governance and Fundraising Committee and Board of Trustees. The register identifies the major risks to which the charity is exposed together with the actions and systems in place to mitigate or reduce the exposure to those risks. All major projects also have their own risk registers.

The principal risks and uncertainties at the time of writing, and plans and strategies for managing them are:

- **Lack of sustainable unrestricted income** is a risk in every charity. We are currently running planned deficits against our reserves, but it is vital that we secure sustainable recurring unrestricted income for our core activities in the future. This year we have reduced our cost base, and have plans in train in philanthropy and individual giving in particular to secure that income.
- **Loss of key staff** is always a risk but particularly so in the wake of a reduction of staff numbers. We are particularly mindful of workload concerns affecting wellbeing. Regular one to ones, wellbeing sessions, our Employee Assistance Programme and acting on staff survey feedback are some of the measures we take to mitigate the risk.
- **Data Protection** We recently conducted a data usage review that has identified some gaps and inconsistencies that we are now addressing with a full programme of new documentation, processes and staff training.

- **Reputational risk** from adverse publicity: Risk assessments are in place for all our key programmes and events which may have reputational impact. We have a robust and regularly reviewed Crisis Management policy and plan in place. We keep our Patrons and Ambassadors Strategy under regular review.
- **Cyber Incident** affects the organisation's ability to function. There are several ways in which we are mitigating this risk; training for staff on managing their devices and commonly used attack methods such as phishing and supplier fraud, working with our IT supplier to ensure technical barriers are in place and having cyber security insurance. We have recently moved to Microsoft 365 Business Premium so that we can adopt advanced security and endpoint device management that aligns with the National Cyber Security Centre's recommendations.

Future strategy and plans

As part of our ongoing strategic review and planning, we have developed an updated two year plan to prioritise our work in line with our strategy and theory of change. This focuses on:

- **Changing the system through campaigns and advocacy** – we will continue to campaign for future funding for the sector to meet the significant shortfall in statutory health and care funding. This means engaging Parliamentarians in the new parliament to push for a long term funding solution for palliative care in hospital, children's hospice and at home. This includes ensuring that the Children's Hospice Grant continues and is distributed by NHS England. We will also continue to roll out our commissioning toolkit to ensure children's palliative care is effectively planned, commissioned and funding at local level.
- **Improving the delivery of children's palliative care** – we will continue to engage with professionals to share good practice in palliative care through networks, forums and events including planning for our UK conference in Manchester in May 2025. We will roll out education and training including the communications training and play and active role in research across the sector. We will finalise and disseminate our tools to support services and professionals to identify and support children who need palliative care and we will finalise our review of membership to ensure we have positive engagement with the sector.
- **Directly supporting families** – we will continue to reach more families through our family support hub and outreach workers, extending access to grants and inline support. We will review family resources to ensure they are relevant and offer families opportunities to shape out work. We will continue to work as part of the Kentown programme and explore future opportunities for this new model considering the independent evaluation. We will continue to reach families in underrepresented communities through our Morrisons outreach project and reach more families with energy support.

Acknowledgements

Delivering through partnerships

We place great value on a collaborative approach with partners in all areas of our work.

The partners who represent palliative and end of life care and disabled children include Hospice UK,

the Council for Disabled Children, the Association of Paediatric Palliative Medicine, the European Association for Palliative Care, and the International Children's Palliative Care Network. We also seek to work collaboratively with UK and country governments and departments to ensure that the voice of children, young people and their families is heard and the view of our members better represented.

We work with other service providers in the charitable and statutory sectors.

Our service delivery partners for Kentown Support are Rainbow Trust Children's Charity and NHS Lancashire and South Cumbria ICB. Other charities which support the direct delivery of our family work include Turn2us, Family Fund, Rosie's Rainbow Pantry and LawWorks.

Role of Volunteers

Together for Short Lives benefits from the time and commitment given by volunteers who have helped with administrative duties for the charity on a regular basis, as well as helping on an ad hoc basis. The charity is very grateful to all our volunteers for their time, support and flexibility. and hopes to create further opportunities for volunteer involvement in the future.

Statement of trustees' responsibilities

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

Company and charity law require 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 Charities SORP.
- make judgments and estimates that are reasonable and prudent.
- state whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and 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.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Provision of information to auditors

Each of the persons who are trustees at the time when this Trustees' Report is approved has confirmed that:

- so far as that trustee is aware, there is no relevant audit information of which the charitable company's auditors are unaware, and
- that the trustee has taken all the steps that ought to have been taken as a trustee in order to be aware of any information needed by the charitable company's auditors in connection with preparing their report and to establish that the charitable company's auditors are aware of that information.

TOGETHER FOR SHORT LIVES
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2024

Small Company Provisions

The directors have prepared this report in accordance with the special provisions of Statutory Instrument 2008/409 under the Companies Act 2006 relating to small companies.

This report was approved by the trustees on and signed on their behalf by:



Sarah Talbot-Williams
Chair

Date: 24 October 2024

Opinion

We have audited the financial statements of Together for Short Lives for the year ended 31 March 2024 which comprise the Consolidated Statement of Financial Activities, the Consolidated and Charity Balance Sheets, the Consolidated Statement of Cash Flows and the related notes 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 including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the group's and of the parent charitable company's affairs as at 31 March 2024 and of the group's and parent charitable company's net movement in funds, including the 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 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with 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 group'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 Trustees' Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TOGETHER FOR SHORT LIVES

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 Trustees' Report (which incorporates the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report (which incorporates the directors' report) has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report (which incorporates the directors' report).

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 and the Charity Accounts (Scotland) Regulations (as amended) require us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent charitable company; or
- the parent charitable company 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 prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 24, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

Based on our understanding of the group and the environment in which it operates, we identified that

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF TOGETHER FOR SHORT LIVES

the principal risks of non-compliance with laws and regulations related to charity and company law applicable in England, Wales and Scotland, and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements such as the Companies Act 2006, the Charities Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005.

We evaluated management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to revenue recognition, and management override of controls. Audit procedures performed by the engagement team included:

- Inspecting correspondence with regulators and tax authorities;
- Discussions with management including consideration of known or suspected instances of non-compliance with laws and regulation and fraud;
- Reviewing the controls and procedures of the charity relevant to the preparation of the financial statements to ensure these were in place throughout the year, including during the Covid-19 remote working period;
- Evaluating management's controls designed to prevent and detect irregularities;
- Identifying and testing journals; and
- Challenging assumptions and judgements made by management in their critical accounting estimates.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 auditor's report.

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, section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an Auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.



Jane Askew (Senior Statutory Auditor)
for and on behalf of
Haysmacintyre LLP
Statutory Auditors

10 Queen Street Place
London
EC4R 1AG

Date: 24 October 2024

TOGETHER FOR SHORT LIVES
(A Company Limited by Guarantee)

REGISTERED NUMBER: 07783702

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2023

	Note	General unrestricted funds 2024 £	Designated funds - legacy 2024 £	Restricted Funds excluding NFS 2024 £	Restricted Funds NFS 2024 £	Total funds 2024 £	Total funds 2023 £
INCOME FROM:							
Donations and legacies	2	516,557	-	3,983,609	702,292	5,202,458	4,277,885
Other trading activities	2	341,951	-	1,057,233	131,579	1,530,763	1,746,320
Investments	2	129,219	-	-	-	129,219	82,398
Charitable activities	2	38,735	-	-	-	38,735	22,983
Other income	2	495	-	-	-	495	2,202
TOTAL INCOME	2	1,026,957	-	5,040,842	833,871	6,901,670	6,131,788
EXPENDITURE ON:							
Raising funds		693,932	263,934	-	59,274	1,017,140	939,135
Charitable activities		648,661	476,598	4,772,113	714,663	6,612,035	5,240,811
TOTAL EXPENDITURE	4	1,342,593	740,532	4,772,113	773,937	7,629,175	6,179,946
Net income/(expenditure) before revaluation		(315,636)	(740,532)	268,729	59,934	(727,505)	(48,158)
(Losses)/gains on revaluations of investment assets		151,996	-	-	-	151,996	(122,317)
NET INCOME/(EXPENDITURE)		(163,640)	(740,532)	268,729	59,934	(575,509)	(170,475)
Transfers between funds	16	6,460	41,652	11,822	(59,934)	-	-
NET MOVEMENT IN FUNDS FOR THE YEAR		(157,180)	(698,880)	280,551	-	(575,509)	(170,475)
Total funds at start of year		1,192,660	1,678,001	1,102,218	-	3,972,879	4,143,354
TOTAL FUNDS AT END OF YEAR		1,035,480	979,121	1,382,769	-	3,397,370	3,972,879

All activities relate to continuing operations.

The accompanying notes form part of these financial statements.

Full comparatives for the year to 31 March 2023 are shown in notes 2 and 4. CONSOLIDATED BALANCE SHEET

TOGETHER FOR SHORT LIVES
(A Company Limited by Guarantee)

REGISTERED NUMBER: 07783702

AS AT 31 MARCH 2024

	Note	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	11		76,846		75,726
Investments	12		3,325,422		3,173,426
			<u>3,402,268</u>		<u>3,249,152</u>
CURRENT ASSETS					
Stock		8,306		8,330	
Debtors	13	1,542,645		1,676,031	
Cash at bank		1,154,527		1,551,564	
		<u>2,705,478</u>		<u>3,235,925</u>	
CREDITORS: amounts falling due within one year	14	<u>(2,710,376)</u>		<u>(2,512,198)</u>	
NET CURRENT ASSETS			<u>(4,898)</u>		<u>723,727</u>
NET ASSETS			<u>3,397,370</u>		<u>3,972,879</u>
CHARITY FUNDS					
Restricted funds NFS	16		-		-
Restricted funds excluding NFS	16		1,382,769		1,102,218
Designated fund - legacy			979,121		1,678,001
Other unrestricted funds	16		1,035,480		1,192,660
			<u>1,035,480</u>		<u>1,192,660</u>
TOTAL FUNDS			<u>3,397,370</u>		<u>3,972,879</u>

The financial statements were approved by the trustees on 24 October 2024 and signed on their behalf, by:



B Watson, Treasurer



S Talbot-Williams, Chair

The accompanying notes form part of these financial statements.

TOGETHER FOR SHORT LIVES
(A Company Limited by Guarantee)

REGISTERED NUMBER: 07783702

CHARITY BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024		2023	
		£	£	£	£
FIXED ASSETS					
Tangible assets	11		76,846		75,726
Investments	12		3,330,422		3,178,426
			<u>3,407,268</u>		<u>3,254,152</u>
CURRENT ASSETS					
Debtors	13	1,843,076		1,834,720	
Cash at bank		851,114		1,391,125	
		<u>2,694,190</u>		<u>3,225,845</u>	
CREDITORS: amounts falling due within one year	14	(2,704,088)		(2,507,118)	
			<u>(9,898)</u>		<u>718,727</u>
NET CURRENT ASSETS					
NET ASSETS			<u>3,397,370</u>		<u>3,972,879</u>
CHARITY FUNDS					
Restricted funds NFS	16		-		-
Restricted funds excluding NFS	16		1,382,769		1,102,218
Designated fund - legacy			979,121		1,678,001
Other unrestricted funds	16		1,035,480		1,192,660
			<u>1,035,480</u>		<u>1,192,660</u>
TOTAL FUNDS			<u>3,397,370</u>		<u>3,972,879</u>

The financial statements were approved by the trustees on 24 October 2024 and signed on their behalf, by:

B Watson, Treasurer

S Talbot-Williams, Chair

The accompanying notes form part of these financial statements.

The deficit of the parent charity for the year was £575,509 (2023: deficit of £173,299).

TOGETHER FOR SHORT LIVES
(A Company Limited by Guarantee)

CONSOLIDATED STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Note	2024 £	2023 £
Cash inflow from operating activities	a	<u>(484,604)</u>	<u>723,576</u>
Cash flows from investing activities			
Interest income		12,613	4,667
Investment income		116,606	77,731
Purchase of tangible fixed assets		(41,652)	(58,718)
Sale of investments		-	350,000
Cash used in investing activities		<u>87,567</u>	<u>373,680</u>
Increase in cash and cash equivalents in the year		(397,037)	1,097,256
Cash and short term investments at the beginning of the year		1,551,564	454,308
TOTAL CASH AND SHORT TERM INVESTMENTS AT THE END OF THE YEAR		<u><u>1,154,527</u></u>	<u><u>1,551,564</u></u>

a. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/(expenditure)	(575,509)	(170,475)
Depreciation charge	40,532	25,640
Interest income	(12,613)	(4,667)
Investment income	(116,606)	(77,731)
Loss/(gain) on investments	(151,996)	122,317
(Increase)/decrease in debtors	133,386	(562,573)
Increase/(decrease) in creditors	198,178	1,399,395
(Increase)/decrease in stock	24	(8,330)
Net cash inflow/(outflow) from operating activities	<u>(484,604)</u>	<u>723,576</u>

1. ACCOUNTING POLICIES

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

1.1. Basis of preparation of the financial statements

The consolidated financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Together for Short Lives meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

1.2. Preparation of accounts on a going concern basis

The review of our financial position since the introduction of the COVID-19 control measures has included forecasting income, expenditure and cashflow, access to available unrestricted funds and detailed planning for potential future events, The trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern for a period in excess of 12 months from the approval date of these accounts.

1.3. Company Status

Together for Short Lives is a company limited by guarantee, registered as a company in England and Wales (company number 7783702). The members of the company are the trustees named on page 1. In the event of the Together for Short Lives being wound up, the liability in respect of the guarantee is limited to £10 per member of Together for Short Lives.

1.4. Income

All income is recognised once the charity has entitlement to income, it is probable that income will be received and the amount of income receivable can be measured reliably.

Donations and legacies

Donations and gifts are included in full in the Statement of Financial Activities when there is entitlement, probability of receipt and the amount of income receivable can be measured reliably.

Gifts in kind

Gifts in kind represent assets donated for distribution or use by the charity. Assets given for distribution are recognised as income only when distributed. Assets given for use by the charity are recognised when receivable. Gifts in kind are valued at the amount actually realised from the disposal of the assets or at the price the charity would otherwise have paid for the assets.

Grants

Grants are recognised in full in the Statement of Financial Activities in the year in which the charity has entitlement to the income, the amount of income receivable can be measured reliably and there is probability of receipt.

1. ACCOUNTING POLICIES (continued)

Income from charitable activities

Income from charitable activities is recognised as earned as the related services are provided. Income from other trading activities is recognised as earned as the related goods are provided.

Investment income

Investment income is recognised on a receivable basis once the amounts can be measured reliably.

1.5. Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds
- Expenditure on charitable activities

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

Expenditure is allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned based on staff time attributable to each activity.

Expenditure on raising funds for children's hospice services through the National Fundraising Scheme (NFS) is included under "Expenditure on charitable activities", as these are costs that we incur in supporting the children's palliative care sector and so are part of delivering our charitable purpose.

1.6. Allocation of costs

Staff costs are allocated between direct charitable expenditure and support costs based on the time spent on these activities. Other costs are allocated directly to the relevant heading.

1.7. Operating leases

Rental charges are charged on a straight-line basis over the life of the lease.

1.8. Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

1. ACCOUNTING POLICIES (continued)

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

1.6. Employee benefits

Short term benefits

Short term benefits including holiday pay are recognised as an expense in the period in which the service is received.

Employee termination benefits

Termination benefits are accounted for on an accruals basis and in line with FRS 102.

Pension scheme

Together for Short Lives operates a defined contribution pension scheme for the benefit of its employees. The assets of the scheme are held independently from those of the Charity in an independently administered fund. The pensions costs charged in the financial statements represent the contributions payable during the year.

1.7. Basis of consolidation

The financial statements consolidate the accounts of Together for Short Lives and its subsidiary undertaking Together for Short Lives (Trading) Ltd. The company has taken advantage of the exemption contained within 408 of the Companies Act 2006 not to present its own Income and Expenditure Account.

1.8. Investments

Investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

Investments in subsidiaries are valued at cost less provision for impairment.

Monies held in deposit accounts are classified as investments within current assets.

1.9. Tangible fixed Assets and depreciation

Fixed assets are initially recorded at cost. Expenditure on fixed assets costing £1,000 or less is written off as incurred.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Leasehold improvements	-	Straight line over the period of the lease
Fixtures and fittings	-	25% straight line
Office equipment	-	33.3% straight line

1.10. Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

1. ACCOUNTING POLICIES (continued)

1.11. Stock

Stocks are valued at the lower of cost and net realisable value. Net realisable value is based upon estimated selling price less further costs expected to be incurred to completion and disposal. Provision is made for obsolete and slow-moving items.

The trustees have concluded and agreed that the valuing of shops donated goods for resale on receipt is impractical due to the high volume of low value items, lack of stock system for recording these items and the administrative cost involved. Instead the income is recognised in the accounts when these goods are sold.

1.12. Creditors and provisions

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

1.13. Critical accounting judgements and key sources of estimation uncertainty

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amounts of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

The trustees do not consider there are any other critical judgements or sources of estimation uncertainty requiring disclosure beyond the accounting policies listed above.

TOGETHER FOR SHORT LIVES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

2. ANALYSIS OF INCOME

	Unrestricted funds 2024 £	Designated Funds 2024 £	Restricted Funds excluding NFS 2024 £	Restricted Funds NFS 2024 £	Total funds 2024 £	Total funds 2023 £
Donations and legacies						
Donations	504,312	-	3,979,384	702,292	5,185,988	3,795,536
Legacies	3,795	-	-	-	3,795	20,000
Grants	8,450	-	4,225	-	12,675	462,349
	<u>516,557</u>	<u>-</u>	<u>3,983,609</u>	<u>702,292</u>	<u>5,202,458</u>	<u>4,277,885</u>
Other trading activities						
Licensing	880	-	909,581	-	910,461	1,071,355
Fundraising events	341,071	-	147,652	131,579	620,302	608,075
Conferences	-	-	-	-	-	66,890
	<u>341,951</u>	<u>-</u>	<u>1,057,233</u>	<u>131,579</u>	<u>1,530,763</u>	<u>1,746,320</u>
Investments						
Bank interest	12,613	-	-	-	12,613	4,667
Investment income	116,606	-	-	-	116,606	77,731
	<u>129,219</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>129,219</u>	<u>82,398</u>
Charitable activities						
Membership fees	30,204	-	-	-	30,204	19,433
Conferences	8,531	-	-	-	8,531	3,550
	<u>38,735</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>38,735</u>	<u>22,983</u>
Other income						
	495	-	-	-	495	2,202
Total income	<u><u>1,026,957</u></u>	<u><u>-</u></u>	<u><u>5,040,842</u></u>	<u><u>833,871</u></u>	<u><u>6,901,670</u></u>	<u><u>6,131,788</u></u>

TOGETHER FOR SHORT LIVES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

Comparative analysis for 2023

	Unrestricted funds 2023 £	Designated Funds 2023 £	Restricted Funds excluding NFS 2023 £	Restricted Funds NFS 2023 £	Total funds 2023 £
Donations and legacies					
Donations	302,852	-	2,711,555	781,129	3,795,536
Legacies	20,000	-	-	-	20,000
Grants	82,675	-	379,674	-	462,349
	<u>405,527</u>	<u>-</u>	<u>3,091,229</u>	<u>781,129</u>	<u>4,277,885</u>
Other trading activities					
Licensing	42,447	-	1,028,908	-	1,071,355
Fundraising events	468,733	-	27,594	111,748	608,075
Conferences	66,890	-	-	-	66,890
	<u>578,070</u>	<u>-</u>	<u>1,056,502</u>	<u>111,748</u>	<u>1,746,320</u>
Investments					
Bank interest	4,667	-	-	-	4,667
Investment income	77,731	-	-	-	77,731
	<u>82,398</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>82,398</u>
Charitable activities					
Membership fees	19,433	-	-	-	19,433
Conferences	3,550	-	-	-	3,550
	<u>22,983</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>22,983</u>
Other income	2,202	-	-	-	2,202
Gain/(Loss) on revaluation of investments					
Total income	<u><u>1,091,180</u></u>	<u><u>-</u></u>	<u><u>4,147,731</u></u>	<u><u>892,877</u></u>	<u><u>6,131,788</u></u>

TOGETHER FOR SHORT LIVES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

3. NET INCOME FROM TRADING ACTIVITIES OF SUBSIDIARY

Together for Short Lives owns 100% of the called up share capital of Together for Short Lives (Trading) Limited, a trading company registered in England and Wales, company number 06434214. A summary of the trading results of Together for Short Lives (Trading) Limited for the year ended 31 March 2023 is shown below. All taxable profits have been transferred to the Charity.

	2024	2023
	£	£
Turnover	910,519	1,071,299
Administrative expenses	(23,418)	(20,927)
Profit after tax	887,101	1,050,372
Payment under gift aid	(887,101)	(1,050,372)
Retained profit carried forward	-	-

At 31 March 2024 the total of share capital and reserves for the company was £5,000 (2023: £5,000).

4. ANALYSIS OF EXPENDITURE

	Direct costs		Support costs	Total	Total
	Grants	Other costs	costs	2024	2023
	2024	2024	2024	2024	2023
	£	£	£	£	£
Raising funds					
Raising funds for our core work	-	788,146	169,798	957,944	885,041
Raising funds for NFS income	-	41,724	17,550	59,274	54,094
	-	829,870	187,348	1,017,218	939,135
Charitable Activities					
National Charitable Activities	-	1,462,369	466,175	1,928,544	1,943,556
Cost of generating income for children's hospice (NFS)	-	236,433	99,450	335,883	306,533
Cost of generating income for children's hospice (Morrisons)	-	312,474	-	312,474	341,051
Grants – National Fundraising Scheme (NFS)	378,781	-	-	378,781	439,797
Grants – Morrisons	2,833,477	-	-	2,833,477	1,941,724
Grants – Butterfly Fund	73,200	-	-	73,200	102,900
Grants – Cost of Living Fund	22,050	-	-	22,050	165,250
Grants – Kentown Partners	727,548	-	-	727,548	
Charitable activities	4,035,056	2,011,276	565,625	6,611,957	5,240,811
	4,035,056	2,841,146	752,973	7,629,175	6,179,946

TOGETHER FOR SHORT LIVES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

4. ANALYSIS OF EXPENDITURE (Continued)

	Direct costs		Support costs 2023 £	Total 2023 £
	Grants 2023 £	Other costs 2023 £		
<i>Comparative analysis for 2023</i>				
Raising funds				
Raising funds for our core work	-	720,932	164,109	885,041
Raising funds for NFS income	-	36,544	17,550	54,094
	-	757,476	181,659	939,135
Charitable Activities				
National Charitable Activities	-	1,545,630	397,926	1,943,556
Cost of generating income for children's hospice (NFS)	-	207,083	99,450	306,533
Cost of generating income for children's hospice (Morrisons)	-	341,051	-	341,051
Grants – National Fundraising Scheme (NFS)	439,797	-	-	439,797
Grants – Improving Transition for Young People Awards	1,941,724	-	-	1,941,724
Butterfly Fund Grants	102,900	-	-	102,900
Grants – Relief Fund	165,250	-	-	165,250
Charitable activities	2,649,671	2,093,764	497,376	5,240,811
	2,649,671	2,851,240	679,035	6,179,946

5. ANALYSIS OF SUPPORT COSTS

	Total 2024 £	Total 2023 £
Staff costs	517,967	427,243
Depreciation	40,532	25,640
Governance costs (see note 7)	75,376	66,258
Other administrative costs	119,098	159,894
	752,973	679,035

TOGETHER FOR SHORT LIVES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

6. GRANTS TO INSTITUTIONS

	Unrestricted Funds 2024 £	Restricted Funds excluding NFS 2024 £	Restricted Funds NFS 2024 £	Total Funds 2024 £	Total Funds 2023 £
National Fundraising Scheme (NFS)	-	-	438,714	438,714	439,797
Kentown Project	-	727,548	-	727,548	-
Morrisons	-	2,833,477	-	2,833,477	1,941,724
Butterfly Fund Grants	-	73,200	-	73,200	102,900
Relief Fund Grants	-	22,050	-	22,050	165,250
	<u>-</u>	<u>3,656,275</u>	<u>438,714</u>	<u>4,094,989</u>	<u>2,649,671</u>

Grants payable under the National Fundraising Scheme are made to member charities providing children's palliative care services across the UK in line with donor wishes.

7. GOVERNANCE COSTS

	Total funds 2024 £	Total funds 2023 £
Auditors' remuneration	19,150	17,025
Meeting costs	823	2,393
Trustees travel reimbursed	3,606	4,116
Wages and salaries	43,056	35,515
Employers NI	5,374	4,432
Pension costs	3,367	2,777
	<u>75,376</u>	<u>66,258</u>

8. NET INCOME/(EXPENDITURE)

	2024 £	2023 £
This is stated after charging:		
Depreciation of tangible fixed assets:	40,532	25,640
Auditors' remuneration	19,150	17,025
Operating lease payments	27,020	27,020
	<u>86,702</u>	<u>69,685</u>

During the year, no trustees received any remuneration (2023 Nil).

During the year, no trustees received any benefits in kind (2023 Nil).

During the year, 11 trustees received reimbursement of expenses for travel totalling £3,606 (2023: 0 trustees).

TOGETHER FOR SHORT LIVES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

9. AUDITORS' REMUNERATION	2024 £	2023 £
Fees payable to the charity's auditor for the audit of the charity's annual accounts	13,000	11,460
Fees payable to the charity's auditor in respect of:		
Together for Short Lives (Trading) Ltd	3,500	3,125
Non audit services	2,650	2,440
	<u> </u>	<u> </u>

10. STAFF COSTS	2024 £	2023 £
Staff costs were as follows:		
Wages and salaries	1,889,621	1,551,306
Social security costs	193,723	164,209
Pension costs	111,270	89,820
Restructuring payments	102,603	38,500
	<u> </u>	<u> </u>
	<u>2,297,217</u>	<u>1,843,835</u>

The Restructuring payments were made to employees following departmental restructures.

The average monthly number of employees during the year was as follows:

No.	No.
49	39
<u> </u>	<u> </u>

The number of higher paid employees was:

In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	4	3
In the band £80,001 - £90,000	-	
In the band £90,001 - £100,000	1	1
	<u> </u>	<u> </u>
	<u>5</u>	<u>5</u>

Key management remuneration

The total employee benefits of the key management personnel of the Group were £405,055 (2023: £399,180).

TOGETHER FOR SHORT LIVES
(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

11. TANGIBLE FIXED ASSETS

Group and Charity	Leasehold property improvements £	Fixtures and fittings £	Office equipment £	Total £
Cost				
At 1 April 2023	119,193	18,512	163,348	301,053
Additions	-	-	41,652	41,652
At 31 March 2024	<u>119,193</u>	<u>18,512</u>	<u>205,000</u>	<u>342,705</u>
Depreciation				
At 1 April 2023	96,228	18,512	110,587	225,327
Charge for the year	5,106	-	35,426	40,532
At 31 March 2024	<u>101,334</u>	<u>18,512</u>	<u>146,013</u>	<u>265,859</u>
Net book value				
At 31 March 2024	<u>17,859</u>	-	<u>58,987</u>	<u>76,846</u>
At 31 March 2023	<u>22,965</u>	-	<u>52,761</u>	<u>75,726</u>

12. FIXED ASSET INVESTMENTS

Group	Money Market Fund 2024 £	Listed securities 2024 £	Total 2024 £	Total 2023 £
Market value				
At 1 April	1,258,302	1,915,124	3,173,426	3,645,743
Additions	-	-	-	-
Disposals	-	-	-	(350,000)
Revaluations	-	151,996	151,996	(122,317)
At 31 March	<u>1,258,302</u>	<u>2,067,120</u>	<u>3,325,422</u>	<u>3,173,426</u>
Group investments at market value comprise:			2024	2023
			£	£
Listed investments			2,067,120	1,915,124
Money Market Fund			1,258,302	1,258,302

All the fixed asset investments are held in the UK

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12. FIXED ASSET INVESTMENTS (continued)

	Money Market Fund 2024 £	Listed securities 2024 £	Investments in subsidiary 2024 £	Total 2024 £
Charity				
Market value				
At 1 April	1,258,302	1,915,124	5,000	3,178,426
Additions	-	-	-	-
Disposals	-	-	-	-
Revaluations	-	151,996	-	151,996
At 31 March	<u>1,258,302</u>	<u>2,067,120</u>	<u>5,000</u>	<u>3,330,422</u>

All the fixed asset investments are held in the UK.

Comparative analysis for 2023

	Money Market Fund 2023 £	Listed securities 2023 £	Investments in subsidiary 2023 £	Total 2023 £
Charity				
Market value				
At 1 April	1,608,302	2,037,441	5,000	3,650,743
Additions	-	-	-	-
Disposals	(350,000)	-	-	(350,000)
Revaluations	-	(122,317)	-	(122,317)
At 31 March	<u>1,258,302</u>	<u>1,915,124</u>	<u>5,000</u>	<u>3,178,426</u>

All the fixed asset investments are held in the UK.

13. DEBTORS

	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Trade debtors	265,299	203,248	13,250	52,800
Amounts owed by group undertakings	-	-	973,112	1,100,710
VAT Debtor	21,710	11,088	14,380	3,759
Other debtors	14,864	444	14,865	444
Prepayments and accrued income	1,240,772	1,461,251	827,469	677,007
	<u>1,542,645</u>	<u>1,676,031</u>	<u>1,843,076</u>	<u>1,834,720</u>

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14. CREDITORS: amounts falling due within one year	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Trade creditors	72,026	118,148	72,026	118,148
Other taxation and social security	70,184	43,227	70,184	43,227
VAT creditors	72,793	22,157	72,793	22,157
Other creditors	74,173	203,140	74,173	203,140
Accruals and deferred income	2,421,200	2,125,526	2,414,912	2,120,446
	<u>2,710,376</u>	<u>2,512,198</u>	<u>2,704,088</u>	<u>2,507,118</u>

15. ANALYSIS OF DEFERRED INCOME	Group		Charity	
	2024 £	2023 £	2024 £	2023 £
Deferred income at 1 April	-	4,740	-	4,740
Released to income in the year	-	(4,740)	-	(4,740)
Deferred in the year	20,398	-	20,398	-
	<u>20,398</u>	<u>-</u>	<u>20,398</u>	<u>-</u>
Deferred income at 31 March	<u>20,398</u>	<u>-</u>	<u>20,398</u>	<u>-</u>

Deferred income in 2024 and 2023 relates to Simply Learning to Talk Project.

16. STATEMENT OF FUNDS

	Brought Forward £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Carried Forward £
Designated funds						
Designated fund - Legacy	1,602,275	-	(700,000)	-	-	902,275
Fixed asset fund	75,726	-	(40,532)	41,652	-	76,846
	<u>1,678,001</u>	<u>-</u>	<u>(740,532)</u>	<u>41,652</u>	<u>-</u>	<u>979,121</u>
General funds						
General Funds	1,192,660	1,026,957	(1,342,593)	6,460	151,996	1,035,480
Total Unrestricted funds	<u>2,870,661</u>	<u>1,026,957</u>	<u>(2,083,125)</u>	<u>48,112</u>	<u>151,996</u>	<u>2,014,601</u>

Purpose of designated funds

The Fixed Asset fund

This fund relates to fixed assets and therefore is not available to cover the ongoing costs of the Charity, the balance is equal to the net book value in the accounts of fixed assets held by the charity.

Legacy fund

The trustees have designated a a large legacy from 2019-20 to be invested in key strategic areas for children's palliative care – see Trustees' Annual Report.

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	Brought Forward £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Carried Forward £
Restricted funds: National Fundraising Scheme						
Restricted NFS	-	833,871	(773,937)	(59,934)	-	-
Other restricted funds						
Butterfly Fund	30,400	136,490	(84,498)	-	-	82,392
Family information & support	15,000	-	(134)	-	-	14,866
Disney	111,701	50,000	(22,012)	-	-	139,689
Morrisons (Hospices)	-	2,618,053	(2,618,053)	-	-	-
Morrisons (Project)	783,508	1,002,088	(946,609)	-	-	838,987
Other restricted funds	161,609	1,234,211	(1,100,807)	11,822	-	306,835
	<u>1,102,218</u>	<u>5,040,842</u>	<u>(4,772,113)</u>	<u>11,822</u>	<u>-</u>	<u>1,382,769</u>

Purpose of Restricted funds

Restricted NFS

The National Fundraising Scheme (NFS) is concerned with raising funds for distribution to children's hospice services. Further details on the income and costs of the scheme can be found in notes 2, 4 and 6.

Butterfly fund

This Fund provides grants of £300 to bereaved families, and is fully funded by a number of supporters.

Transition Grants (2023)

This is our funding programme which seeks to address the significant difference in care experienced by young adults in their transition from children's to adult services.

Family Information and Support

We also received generous support for our Family Information and Support work this year from a number of funders supporting our helpline, advocacy service and information and resources that we provide for families. The deficit at the end of the year will be covered by income received in 2021-22.

Relief fund

The Relief fund was established in May 2020 in response to COVID-19 to provide 500 grants of £200 to families in need. The funding was provided by a number of trusts and foundations, individuals and companies and all the funds were distributed within 3 months.

National Lottery (2023)

This grant has enabled us to support families during COVID-19 by increasing capacity and access to the helpline (including LiveChat), expanding peer support and online communities, providing up to date information on COVID-19 and connecting and supporting the palliative care services that the families use.

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16. STATEMENT OF FUNDS (CONTINUED)

Other restricted funds

Other restricted funds are immaterial amounts granted for restricted purposes; these include grants awarded by NHS England, the Scottish Government and Hospice UK.

Fund Transfers

The transfers from the general fund to the Fixed Asset Designated fund, was required to maintain the balance in the Fixed Asset Fund equal to the net book value of fixed assets in the balance sheet.

The transfer from the National Fundraising Scheme (NFS) Fund to the General Fund represents the share of NFS net income that will go towards the core work of the charity. The proportion of NFS income that is used for our core work varies among the different corporate partners, but is usually 15% of the total net income raised.

Comparative analysis for 2023

	Brought Forward £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Carried Forward £
Designated funds						
Designated fund -						
Legacy	2,261,700	-	(432,612)	(226,813)	-	1,602,275
Fixed asset fund	42,648	-	(25,640)	58,718	-	75,726
General funds						
General Funds	1,537,893	1,091,180	(1,438,767)	124,671	(122,317)	1,192,660
Total Unrestricted funds	3,842,241	1,091,180	(1,897,019)	(43,424)	(122,317)	2,870,661
	Brought Forward £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Carried Forward £
Restricted funds: National Fundraising Scheme						
Restricted NFS	-	892,877	(800,424)	(92,453)	-	-
Other restricted funds						
Butterfly Fund	(106,637)	123,028	(128,481)	142,490	-	30,400
Transition Grants	72,887	-	(31,933)	(40,954)	-	-
Family information & support	(15,780)	15,000	(11,341)	27,121	-	15,000
National Lottery	(821)	-	-	821	-	-
Disney	145,681	50,000	(83,980)	-	-	111,701
Morrisons (Hospice)	(56,738)	2,339,513	(2,282,775)	-	-	-
Morrisons (Project)	230,168	822,968	(269,628)	-	-	783,508
Other restricted funds	32,353	797,222	(674,365)	6,399	-	161,609
	301,113	4,147,731	(3,482,503)	135,877	-	1,102,218

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NOTES TO THE FINANCIAL STATEMENTS
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17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2024 £	Restricted Funds excluding NFS 2024 £	Restricted Funds NFS 2024 £	Total funds 2024 £
Tangible fixed assets	76,846	-	-	76,846
Fixed asset investments	3,325,422	-	-	3,325,422
Current assets	1,322,709	1,382,769	-	2,705,478
Creditors due within one year	(2,710,376)	-	-	(2,710,376)
	<u>2,014,601</u>	<u>1,382,769</u>	<u>-</u>	<u>3,397,370</u>

Comparative analysis for 2023:

	Unrestricted funds 2023 £	Restricted Funds excluding NFS 2023 £	Restricted Funds NFS 2023 £	Total funds 2023 £
Tangible fixed assets	75,726	-	-	75,726
Fixed asset investments	3,173,426	-	-	3,173,426
Current assets	2,133,707	1,102,218	-	3,235,925
Creditors due within one year	(2,512,198)	-	-	(2,512,198)
	<u>2,870,661</u>	<u>1,102,218</u>	<u>-</u>	<u>3,972,879</u>

18. PENSION COMMITMENTS

Employer's pension contributions paid in the year ended 31 March 2024 were £111,270 (2023: £89,820). Amounts shown in other creditors at the balance sheet date in respect of pension contributions outstanding were £nil (2023: £164).

19. OPERATING LEASE COMMITMENTS

At 31 March 2024 the group had annual commitments under non-cancellable operating leases as follows:

Group and charity	Land and buildings		Equipment	
	2024 £	2023 £	2024 £	2023 £
Within 1 year	27,020	21,364	-	-
Between 2 and 5 years	27,020	46,289	-	-
	<u>54,040</u>	<u>67,653</u>	<u>-</u>	<u>-</u>

20. RELATED PARTY TRANSACTIONS

Several trustees of Together for Short Lives are also either trustees or employees of member charities. Some of these charity members benefit from grants under the National Fundraising Scheme (NFS), but the trustees do not benefit personally. Trustees set the rules of the scheme which determine how the money raised is shared among members, but they are not involved in specific decisions about how NFS money is distributed.

During the year the charity charged its trading subsidiary, Together for Short Lives Trading Limited, £16,246 (2023: £17,397) for management and licensing costs.