

Together for Short Lives

Trustees' Report and Financial Statements

For the year ended 31 March 2018

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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REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 MARCH 2018

Trustees

Dr Hilary Cass OBE, Chair
David Butcher, Vice Chair
Rosalind Britton, Treasurer
Edward Belgeonne (resigned 24 September 2017)
James Ellam (resigned 23 May 2017)
Anna Gill OBE
Dr Richard Hain
Arlene Honeyman (appointed 21 November 2017)
Alaana Linney (appointed 16 May 2018)
Maria McGill
Laura Mitchinson (appointed 21 November 2017, resigned 16 May 2018)
Terry Moran CB (resigned 21 November 2017)
Doug Morris
Nuala O’Kane
Paul Obey (appointed 21 November 2017)
Chris Roys
Richard Strawson
David Widdas MBE
Heather Wood

Company registered number

7783702

Charity registered numbers

1144022 (England & Wales)
SCO44139 (Scotland)

Registered office

Second Floor, New Bond House, Bond Street, Bristol, BS2 9AG

Chief executive officer

Barbara Gelb OBE (until 15 June 2018)
Andy Fletcher (from 25 June 2018)

Executive team

Barbara Gelb OBE (until 15 June 2018)
Andy Fletcher (from 25 June 2018)
Richard Carling
Polly Shute
Adrian Sieff (until 31 October 2017)
Shaun Walsh (until 20 April 2018)
Lizzie Chambers
Myra Johnson

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**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2017**

Independent auditors

haysmacintyre, 10 Queen Street Place, London, EC4R 1AG

Bankers

Natwest Plc, 32 Corn Street, Bristol, BS99 7UG

Investment managers

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

Solicitors

Veale Wasbrough Vizards, Narrow Quay House, Narrow Quay, Bristol BS1 4QA

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2018

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 2018.

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) (effective 1 January 2015)".

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 note 8 and note 21 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. The charity aims to appoint trustees to the board across a wide range of backgrounds, skills, and regions.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2018

Induction and training of trustees

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

Sub Committees of the Board

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

- Finance and Governance Committee
- Fundraising and Communications Committee
- Service Transformation and Public Affairs Committee

These committees also meet four times a year, focussing on specific areas of work in more detail. The recorded actions and minutes of the 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.

Each committee is able to co-opt to its membership other individuals who may bring particular expertise to that committee.

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.

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 non-executive team staff, by directors in conjunction with the Director of Finance & Resources
- For directors other than Chief Executive, by the Chief Executive
- For the Chief Executive, by the Board of Trustees.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

Membership

The charity seeks to act as one voice for the whole sector of children's palliative care and operates a membership scheme for organisations and professionals working in the sector. We seek to support children and young people and their families through our membership. The charity works with 65 organisations that are involved in caring for and supporting children and young people across the UK, including all 38 organisations who run children's hospice services. It also works with over 130 professionals, including doctors, nurses, play and social care professionals, therapists, teachers, carers and students. There is a membership fee structure for most of our organisational and professional members.

Public benefit

The trustees have taken account of the Charity Commission's guidance on public benefit and are satisfied that the activities undertaken in the year are in line with this guidance.

Our Strategy

Our vision

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.

Underpinning this vision is a commitment to the rights of all children and young people to a fulfilling life, regardless of their health, ethnicity, social or economic circumstances.

Our mission

Our mission is to secure the best quality of life and best end of life care for children who will have short lives.

Our values

Our values enable us to deliver our strategy:

We listen to families and our work is shaped by what they tell us

- Families are at the heart of everything we do. We listen to children, young people and families and our work is shaped by their experiences and needs.

We are compassionate and responsive

- We are compassionate and caring about everything we do. We are open, honest and responsive to the needs of children, young people and families, and everyone we work with.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

We will collaborate and bring people together

- We will bring the children's palliative care sector together so that we can achieve more for children, young people and families. We will work in partnership, collaborate, share expertise and bring a unifying spirit to children's palliative care.

We are innovative, creative and will act as a catalyst for change

- We are innovative, creative and unafraid to challenge the status quo. We will always go the extra mile and explore new ways of working to deliver the very best for children, young people and families.

We are passionate and determined

- We are passionate, determined, and ambitious about helping children, young people and families to live as full lives as possible. We will not stop until every family gets the care, support and services that they need.

Our strategic priorities

This year is the final year of our three year strategy from 2015 to 2018. 49,000 children and young people are living in the UK with health conditions that are life-limiting or life-threatening and the number is rising.

These children and their families rely on a network of many excellent and invaluable services which make up children's palliative care which is available across the UK – hospitals, children's hospices, community children's nurses, social care providers, educators, wish-makers, therapists, psychologists, sibling workers, bereavement counsellors – and many, many more. Our strategy aims to provide a voice for these children and their families and to enable much needed support to the sector.

Information and support for families

- Providing information and support for families to help them make informed choices about their care.

Quality of life, quality of death

- Influencing the quality of children's palliative care and supporting services to reach more children.

Commissioning and sustainability

- Influencing national and local commissioning and raising funds to support providers.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

Transition

- Through the UK Transition Taskforce, improving young people's transition to appropriate adult services.

Community engagement and volunteering

- Encouraging community involvement in children's palliative care and the strategic development of volunteering.

Activities, Achievements and Performance

Information and support for families

- Our family community has continued to grow through our Family Reference Group and Parent Carer Advisory Group, both of which meet regularly. Similarly, our Young Avengers Group gives young people an opportunity to voice their own concerns. These groups play a vital role in informing our work and ensuring the views and needs of children and families are reflected in our activities. Working with these young people and families we have co-produced a range of resources and encouraged them to speak at various events and share their stories in the media and on social media.
- Our Helpline and Email Information service has continued to help families by providing information, support and signposting.
- We have continued to support families through our Advocacy Service that is provided in partnership with LawWorks. In the last year, we have supported 65 families with specialist legal advice, helping families to resolve complex issues by matching them with volunteer legal professionals.
- During the year our family community grew to 975 families and we aim to support them by connecting them with one another. Our quarterly newsletter, Together for Families, provides a place to share family stories, as well as updates on children's palliative care policy and services. Our Family Facebook group, 'Families Together', has proved to be very valuable to our families enabling them to share experiences.
- The families section of our website attracted over 60,000 visitors. We have upgraded our website to make it more mobile friendly for easier access. This has led to almost 150,000 visits to our website hub and more than 975 copies of our family resources being downloaded.
- The increase in family stories being used in the media has given us the opportunity to demonstrate how the charity is successful in being the 'voice' for both the whole sector of children's palliative care and for families, children and young people.

We have continued to recruit from young people and family members, Experts by Experience, who work with the Care Quality Commission (CQC) to undertake inspections in hospices, hospitals and other places of care.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

Quality of life, quality of death

- This year our Children's Hospice Week campaign 'Turning up the Volume' made a significant impact. We delivered this campaign working together with 50 children's palliative care and hospice services. Her Royal Highness, The Duchess of Cambridge, supported the campaign for the fifth year running making a video message to celebrate the week. In total, our social media stories reached over 30 million.
- In March we launched our report on the impact of a child's diagnosis and bereavement on families' sense of isolation. The report '[Hidden Lives: tackling social exclusion of families caring for a seriously ill child](#)' is based on a survey with our family community. The associated campaign gave us more opportunity to highlight the difficulties families face.
- We held a two day conference titled '[Defining Moments in Children's Palliative Care](#)', with over 200 delegates attending. The programme concentrated on working collaboratively to ensure smoother coordination of services with input both from families and key speakers from the children's palliative care sector.
- We launched a vital resource for babies expected to have short lives called 'The Perinatal Pathway for Babies with Palliative Care Needs'.
- Together for Short Lives was part of the Disabled Children's Partnership that launched a campaign called the '[Secret Lives of Us](#)' in June. The charity is part of the core steering group leading a coalition of 40 charities exposing the reality of caring for a disabled child and sharing findings of its research survey that shows 43% of people state they don't know anyone with a disability, despite 1 in 5 people being disabled, and 97% of parents with a disabled child say the public do not understand the challenges they face every day.
- Together for Short Lives is the Secretariat for the All-Party Parliamentary Group (APPG) for Children Who Need Palliative Care. It seeks to educate, inform and motivate Parliamentarians to take action to help transform the lives of children and young people. This year we have been supporting the APPG's inquiry on the extent to which the government is meeting its end of life care choice commitment for babies, children and young people. In early 2018 the charity helped to plan and deliver six separate oral evidence sessions where families, young people, doctors, nurses, bereavement specialists, and other health professionals and children's hospice services all shared their experience of end of life care. We have now published each oral evidence session in a series of podcasts.
- In Parliament, over the last three years we have fought alongside families to close a legal loophole that barred children under three years old from accessing the mobility component of Disability Living Allowance. As the law stands, seriously ill babies and young children under the age of three who depend on bulky medical equipment and who need specialist vehicles to make the simplest of journeys are denied mobility support from the government, despite these children's needs already being recognised through the blue badge parking scheme. In October, our campaign met with success and the Motability scheme will be extended to include children under three years old.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2018

- The charity was part of 'Baby Loss Awareness Week' during which 44 charities called for bereavement support for families grieving for the loss of a baby.
- The charity was part of the National Bereavement Alliance which has campaigned with the government to give paid statutory leave for all parents who have lost a child. A bill to grant this is now working its way through Parliament.
- We have successfully campaigned to ensure that no family has to pay funeral fees to bury their child when it dies. The government will establish a funeral fund so that over 4,000 families will no longer have to bear these costs.
- 'The Follow the Child' campaign was launched at the Houses of Parliament to further better end of life care. We worked in partnership with five other charities and we are pressing to end the postcode lottery on end of life care and for the NICE guideline on children's palliative care to be adopted universally.

Commissioning and sustainability

- We carried out new research which shows that only a third (35%) of local NHS planning and funding organisations (CCGs) in England are implementing a government commitment which says that the NHS must prioritise palliative care for babies, children and young people. Our research exposed that a third of NHS funding bodies in England do not plan and fund community children's nurses to provide palliative care for seriously ill children out of hours and at weekends. We worked with BBC Radio 5 Live's team on an exclusive '5 Live investigates' feature, calling for an urgent government review of children's palliative care which resulted in a media reach of over 39 million.
- The charity continues to support the delivery of palliative care services through children's hospices by sharing £950k of funds which are raised through the National Fundraising Scheme (NFS) as a result of national corporate partnerships.

Transition

- We have begun a series of webinars to support young people with life limiting conditions which have been extremely well received. Our Young Avengers have enthusiastically participated in our events, heading up appeals, sharing stories, giving evidence at Westminster, media interviews as well as joining the webinars.
- We have launched our 'Transition Awards Programme' from funding provided by three trusts. The awards aim to stimulate new services, to maximise the chances of these new services being sustainable and to mobilise learning from the awards so that it can be adopted more widely. Two awards have been made to Martin House Hospice and Volunteering Matters and we continue now with round two of our grant programme. These will further our work in this area and provide valuable feedback for the future.
- We held a 'Transition Summit', launched a transition checklist and have started to produce a transitions care transfer document.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

Community engagement and volunteering

- This three-year project piloted the use of volunteers with families to provide handy, practical help to families with life limited children. It has now been completed and the final evaluation shared. One of the outcomes has been the production of a guideline 'Together We Can' which provides advice on setting up a family support volunteering programme.

Financial review

Overall Financial Performance

The Statement of Financial Activities shows Unrestricted Funds, Restricted Funds (excluding the National Fundraising Scheme (NFS)) and NFS. The National Fundraising Scheme is shown as a separate restricted fund as its activities are concerned with raising funds for distribution to children's hospice services, as detailed in note 18.

The net expenditure for all funds for the year before investment revaluations was £452k (2017: net expenditure of £459k). As reserves are above the level required by our reserves policy, part of the deficit was planned in order to invest in key areas of work. Income has not increased as expected, contributing further to the planned deficit. Our reserves remain above the target range at year-end, following action to reduce costs to ensure that the charity remains sustainable in the longer term.

The deficit for the year has resulted in total funds carried forward reducing to £1,456k (2017: £1,898k). This was allocated amongst the various funds as follows:

- Unrestricted £1,365k
- Restricted (excluding NFS) £99k
- National Fundraising Scheme £(9)k

Funds for our core work

Funds relating to our core work, as opposed to the National Fundraising Scheme, are shown in the 2 columns in the Statement of Financial Activities labelled "Unrestricted Funds" and "Restricted Funds (excluding NFS)".

Income

We achieved gross income of £1,491k for our core work. This was significantly less than budgeted and reflects our ongoing challenge to replace statutory funding which came to an end a few years ago. To ensure we remain sustainable, we will continue to diversify our income by investing in fundraising with corporates, trusts, events and major donors. The trading subsidiary made a profit of £36k which was donated to the charity under Gift aid.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2018

Expenditure

Expenditure on our core work for the year was £2,049k. Of this, £1,428k was spent on our charitable activities on each of the five strategic aims, as shown below:

- Support for families: £245k
- Quality of life, quality of death: £431k
- Commissioning and sustainability: £167k
- Transition: £464k
- Community engagement and volunteering: £120k

Details of achievements in each of these areas can be seen in section of this report headed 'Activities, Achievements and Performance'.

During the year we took the difficult decision to restructure the organisation, reducing costs and the number of staff to ensure the sustainability of the charity. Following many years of growth, we have cutback to keep expenditure in line with our current levels of income. We are confident that having taken this action we are financially sustainable and can plan positively for the future.

National Fundraising Scheme (NFS)

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

The scheme raised £1,640k during the year from its various fundraising campaigns, including partnerships with Disney, Center Parcs, Hobbycraft, The Entertainer and Hall and Woodhouse. After the costs of delivering these partnerships was deducted, £945k was distributed to member children's palliative care services across the UK and £166k was spent on our national core work.

Grant Making Policy

During the year we established our grant making programme, called the Improving Transitions for Young People Fund, which has three key aims:

- To stimulate new services
- To maximise the chances of these new services being sustainable and
- To mobilise learning from the awards so that it can be adopted more widely.

Funding for this scheme has been given by three trusts and two awards were made to two organisations: Martin House Hospice and Volunteering Matters.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

Fundraising strategy

Fundraising has been challenging in recent years, with the significant decline in statutory grants that used to form a significant proportion of our income. In addition, there is more competition for other sources of income such as charitable trusts, corporate and individuals. Our strategy is focused around driving more sustainable funding. We will do this through improved development of fundable programmes and diversifying into new funding areas, including philanthropy and individual giving. We will continue to benchmark our performance in a challenging sector and ensure we are investing effectively. We have invested in these areas to ensure we can secure sustainable income in future years and we will continue to monitor performance in these areas to ensure we are investing effectively.

Fundraising approach and performance

The charity undertakes fundraising activity with its supporters through corporate partnerships, challenge events, a ball, payroll giving, email appeals 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.”

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.

The charity is registered with the Fundraising Regulator and adheres to the standards of the Fundraising Code of Practice. No complaints about our fundraising activity were received in the year.

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2018

Reserves policy

The trustees of the charity review the reserves policy each year. The policy states that the charity will hold unrestricted funds, which are not tied up in functional fixed assets, sufficient to cover:

- A potential shortfall in income by the amounts that have been identified as 'at risk';
- Additional costs, if specifically identified risks on the risk register with a high cost attached to them, do occur;
- A reduction in value of 20% of the charity's investment fund.

The policy states that the target reserves should be within 15% of the amount calculated through this method. This would enable the charity to continue its activities during a period of reduced income due to changes in fundraising success or other factors. It should also ensure that the reserves, as calculated above, are sufficient to cover the expected liabilities if the charity were to be wound up.

Following this calculation for 2017-18, the policy states that the target reserves for the charity should be between £871k and £1,179k. At 31st March 2018 general reserves (unrestricted reserves excluding designated reserves) totalled £1,298k (2017: £1,576k), which is just above the target range.

The deficit made in 2017-18 was larger than planned, and we expect to make a deficit of £100k in 2018-19. This is due to our plans to grow and diversify our income taking longer to achieve than expected, and we will be monitoring these plans during 2018-19 to ensure that the charity remains sustainable in the longer term. Based on our current level of reserves and the actions that have been taken to avoid further deficits, the trustees are confident that the charity is able to continue to operate in future periods.

As at 31st March 2018, the charity has restricted reserves of £99k. These reserves are all committed to be spent in the next financial year. In addition to the general reserves discussed above, there is a designated fund equivalent to the value of our fixed assets of £75k.

Financial effect of any significant events

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:

- For working capital, in order to ensure adequate cash flow, the equivalent of at least three months' expenditure should be held in instantly accessible cash deposits.
- Any additional funds held on a temporary basis, such as money raised for members through the National Fundraising Scheme, will be invested in cash deposits over an

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TRUSTEES' REPORT (continued) FOR THE YEAR ENDED 31 MARCH 2018

appropriate period so as to maximise return while ensuring the money is available when needed.

- Funds held in excess of the above will be invested over the longer term with the overall aim to achieve long term capital growth. The aim is to ensure that the reserves maintain their real capital value in the long term and should at least exceed inflation (as measured by RPI).
- The investment policy also includes an ethical policy, which states that the trustees choose not to invest directly in companies with a significant interest in tobacco. As a guide, 'significant interest' may be taken to mean turnover of 10% or more of a company's total turnover.
- The 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. 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 five strategic aims. Numerical targets are used where appropriate and performance monitored against these.

Risk management

A risk register is reviewed twice a year by the Finance and Governance Committee and at least annually by the full board. 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. The most significant risks are also included in the KPI report which goes to the Board and all three committee meetings quarterly.

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TRUSTEES' REPORT (continued)
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Plans for the future

The charity has agreed a new five-year strategy for the years 2018 to 2023. The key themes are stated below with details of our planned activities to achieve our strategy.

Build a strong and sustainable children's palliative care sector

- We will support the research required to build a credible and persuasive picture of the number of children with life-limiting and life-threatening conditions across the UK.
- We will drive the implementation of NICE guidance through our work with children's palliative care networks.
- We will continue to promote our resources to help organisations coordinate Family Support Volunteers to provide practical support to families in their own homes.
- We will continue to secure funding partnerships that will deliver income for providers of children's palliative care that they could not access themselves.

Children, young people and families are better supported, connected and empowered

- We will further develop and grow our helpline and information services for families.
- We will grow our legal support service to assist families in getting the care and support they and their children are entitled to.
- We will continue to promote and co-ordinate the family Facebook group.
- We will develop the End of Life guide for families so that it is ready for publication in 2019-20.
- We will continue to speak up for children, young people and families to help ensure that their voices are heard so that we can empower people and address loneliness.

Ensure policy thinking and practice is aligned and services are more joined up

- We will distribute funding to support projects to improve the transition for young people between children's and adult services.
- We will build collaborative relationships with statutory planners and funders of services to share examples of good practice and guidance to improve joint funding and service delivery process.

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TRUSTEES' REPORT (continued)
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Build greater understanding and support for quality children's palliative care

- We will campaign for change through a pro-active engagement programme across Whitehall and Westminster. Our cross party All Party Parliamentary Group (APPG) for children who need palliative care will be an active body in furthering our collective voice across Parliament, including through evidence sessions.
- We will publish an updated version of The Guide to Children's Palliative Care.
- We will update the End of Life Guide for professionals so that it is ready to publish in 2019-20.

Acknowledgements

Delivering through partnership

We place great value on a collaborative approach, particularly with partners representing palliative and end of life care and disabled children. These 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.

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 at events and in our campaigns work. Together for Short Lives is very grateful to our volunteers for their time and support for the charity and hopes to create further opportunities for volunteer involvement in the future.

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TRUSTEES' REPORT (continued)
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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 requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the 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.

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**TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018**

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:

Dr H Cass OBE. Chair

A handwritten signature in black ink, appearing to read 'H Cass', written in a cursive style.

Date: 24 July 2018

Opinion

We have audited the financial statements of Together for Short Lives for the year ended 31 March 2018 which comprise the Consolidated Statement of Financial Activity, 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 2018 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.

Responsibilities of trustees for the financial statements

As explained more fully in the trustees' responsibilities statement set out on page 17, 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.

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

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.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the group's or the parent charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

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.

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 strategic report and the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report (which incorporates the strategic report and 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 strategic report and 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


TOGETHER FOR SHORT LIVES
(A Company Limited by Guarantee)

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

- we have not received all the information and explanations we require for our audit

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.


Murtaza Jessa (Senior Statutory Auditor)
for and on behalf of
London
haysmacintyre
Statutory Auditors

10 Queen Street Place

EC4R 1AG

Date: 24 July 2018.

TOGETHER FOR SHORT LIVES

(A Company Limited by Guarantee)

**CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (incorporating an income and expenditure account)
FOR THE YEAR ENDED 31 MARCH 2018**

	Note	Unrestricted funds 2018 £	Restricted Funds excluding NFS 2018 £	Restricted Funds NFS 2018 £	Total funds 2018 £	Total funds 2017 £
INCOME FROM:						
Donations and legacies		764,302	237,826	1,352,485	2,354,613	2,260,231
Other trading activities		308,794	-	288,472	535,693	625,360
Investments		37,814	-	-	37,814	47,439
Charitable activities		91,463	-	-	35,899	36,543
Other income		51,088	-	-	51,088	31,371
TOTAL INCOME	2	<u>1,253,461</u>	<u>237,826</u>	<u>1,640,957</u>	<u>3,132,244</u>	<u>3,000,944</u>
EXPENDITURE ON:						
Raising funds		680,653	-	81,663	762,316	813,718
Charitable activities		1,063,670	364,758	1,393,512	2,821,940	2,846,046
TOTAL EXPENDITURE	4	<u>1,744,323</u>	<u>364,758</u>	<u>1,475,175</u>	<u>3,584,256</u>	<u>3,659,764</u>
Net income/(expenditure) before revaluation		(490,862)	(126,932)	165,782	(452,012)	(658,820)
Gains and losses on revaluations of investment assets		<u>9,681</u>	<u>-</u>	<u>-</u>	<u>9,681</u>	<u>199,636</u>
NET INCOME/(EXPENDITURE)		(481,181)	(126,932)	165,782	(442,331)	(459,184)
Transfers between Funds	17	<u>166,724</u>	<u>-</u>	<u>(166,724)</u>	<u>-</u>	<u>-</u>
NET MOVEMENT IN FUNDS FOR THE YEAR		(314,457)	(126,932)	(942)	(442,331)	(459,184)
Total funds at start of year		<u>1,679,758</u>	<u>226,365</u>	<u>(8,199)</u>	<u>1,897,924</u>	<u>2,357,108</u>
TOTAL FUNDS AT END OF YEAR		<u><u>1,365,301</u></u>	<u><u>99,433</u></u>	<u><u>(9,141)</u></u>	<u><u>1,455,593</u></u>	<u><u>1,897,924</u></u>

All activities relate to continuing operations.
The accompanying notes form part of these financial statements.

Full comparatives for the year to 31 March 2017 are shown in note 25.

TOGETHER FOR SHORT LIVES

(A Company Limited by Guarantee)

REGISTERED NUMBER: 07783702

CONSOLIDATED BALANCE SHEET
AS AT 31 MARCH 201

	Note	2018		2017	
		£	£	£	£
FIXED ASSETS					
Tangible assets	11		74,516		103,918
Investments	12		735,700		1,426,019
			<u>810,216</u>		<u>1,529,937</u>
CURRENT ASSETS					
Debtors	13	335,195		246,808	
Investments	14	-		11,260	
Cash at bank		573,697		529,894	
		<u>908,892</u>		<u>787,962</u>	
CREDITORS: amounts falling due within one year	15	(263,515)		(419,975)	
			<u>645,377</u>		<u>367,987</u>
NET CURRENT ASSETS					
			<u>645,377</u>		<u>367,987</u>
NET ASSETS			<u>1,455,593</u>		<u>1,897,924</u>
CHARITY FUNDS					
Restricted funds NFS	17		(9,141)		(8,199)
Restricted funds excluding NFS	17		99,433		226,365
Unrestricted funds	17		1,365,301		1,679,758
			<u>1,455,593</u>		<u>1,897,924</u>
TOTAL FUNDS			<u>1,455,593</u>		<u>1,897,924</u>

The financial statements were approved by the trustees on 24 July 2018 and signed on their behalf, by:


R Britton, Treasurer


Dr H Cass OBE, Ghair

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 2018

	Note	2018 £	2017 £
FIXED ASSETS			
Tangible assets	11	74,516	103,918
Investments	12	740,700	1,431,019
		<u>815,216</u>	<u>1,534,937</u>
CURRENT ASSETS			
Debtors	13	320,610	288,673
Investments	14	-	11,260
Cash at bank		569,857	466,738
		<u>890,467</u>	<u>766,671</u>
CREDITORS: amounts falling due within one year	15	<u>(250,090)</u>	<u>(403,684)</u>
NET CURRENT ASSETS		<u>640,377</u>	<u>362,987</u>
NET ASSETS		<u><u>1,455,593</u></u>	<u><u>1,897,924</u></u>
CHARITY FUNDS			
Restricted funds NFS	17	(9,141)	(8,199)
Restricted funds excluding NFS	17	99,433	226,365
Unrestricted funds	17	1,365,301	1,679,758
TOTAL FUNDS		<u><u>1,455,593</u></u>	<u><u>1,897,924</u></u>

The financial statements were approved by the trustees on 24/7/2018 and signed on their behalf, by:


R Britton, Treasurer


Dr H Cass OBE, Chair

The accompanying notes form part of these financial statements.

The deficit of the parent charity was £(442,331) (2017: deficit of £(459,184)).

TOGETHER FOR SHORT LIVES
(A Company Limited by Guarantee)
GROUP STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2018

	Note	2018 £	2017 £
Cash used in operating activities	a	(692,303)	(551,811)
Cash flows from investing activities			
Interest income		644	1,406
Investment income		37,170	46,033
Purchase of tangible fixed assets		(12,968)	(19,511)
Sale of investments		700,000	500,000
Cash provided by (used in) investing activities		724,846	527,928
Increase (decrease) in cash and cash equivalents in the year		32,543	(23,883)
Cash and short term investments at the beginning of the year		541,154	565,037
TOTAL CASH AND SHORT TERM INVESTMENTS AT THE END OF THE YEAR		573,697	541,154

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

	2018 £	2017 £
Net income / (expenditure)	(442,331)	(459,184)
Depreciation charge	42,370	50,055
Interest income	(644)	(1,406)
Investment income	(37,170)	(46,033)
(Loss) on investments	(9,681)	(199,636)
Decrease in debtors	(88,386)	27,696
Increase/(decrease) in creditors	(156,460)	76,697
Net cash used in operating activities	(692,302)	(551,811)

TOGETHER FOR SHORT LIVES

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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 2016) - (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 trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern. The review of our financial position, reserves levels and future plans gives Trustees confidence the charity remains a going concern for the foreseeable future.

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 and 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.

TOGETHER FOR SHORT LIVES

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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. In the 2016/17 financial statements, £427,274 of costs in relation to fundraising for our NFS scheme were presented as expenditure on raising funds. In order to ensure consistency of comparative data these costs are presented as "Expenditure on charitable activities" in these financial statements.

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.

TOGETHER FOR SHORT LIVES

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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 £500 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.

TOGETHER FOR SHORT LIVES

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

1. ACCOUNTING POLICIES (continued)

1.11. 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.

1.12. 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 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 2018

2. ANALYSIS OF INCOME

	Unrestricted funds 2018 £	Restricted Funds excluding NFS 2018 £	Restricted Funds NFS 2018 £	Total funds 2018 £	Total funds 2017 £
Donations and legacies					
Donations	376,344	237,826	1,352,485	1,966,655	1,454,332
Legacies	35,500	-	-	35,500	9,162
Grants	352,458	-	-	352,458	796,738
	<u>764,302</u>	<u>237,826</u>	<u>1,352,485</u>	<u>2,354,613</u>	<u>2,260,232</u>
Other trading activities					
Licensing	61,573	-	-	61,573	46,968
Fundraising events	247,221	-	288,472	535,693	578,392
	<u>308,794</u>	<u>-</u>	<u>288,472</u>	<u>597,266</u>	<u>625,360</u>
Investments					
Bank interest	644	-	-	644	1,406
Investment income	37,170	-	-	37,170	46,033
	<u>37,814</u>	<u>-</u>	<u>-</u>	<u>37,814</u>	<u>47,439</u>
Charitable activities					
Membership fees	35,899	-	-	35,899	36,543
Conferences	55,564	-	-	55,564	-
	<u>91,463</u>	<u>-</u>	<u>-</u>	<u>91,463</u>	<u>36,543</u>
Other income	51,088	-	-	51,088	31,371
Total income	<u><u>1,253,461</u></u>	<u><u>237,826</u></u>	<u><u>1,640,957</u></u>	<u><u>3,132,244</u></u>	<u><u>3,000,944</u></u>

TOGETHER FOR SHORT LIVES

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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 2018 is shown below. All taxable profits have been transferred to the Charity.

	2018	2017
	£	£
Turnover	45,871	47,225
Administrative expenses	(10,197)	(10,057)
Profit after tax	35,674	37,168
Payment under gift aid	(35,674)	(37,168)
Retained profit carried forward	-	-

At 31 March 2018 the total of share capital and reserves for the company was £5,000 (2017: £5,000). Net assets were £58,885 (2017: £63,157) and net liabilities were £53,885 (2017: £58,157).

4. ANALYSIS OF EXPENDITURE

	Direct costs		Support	Total	Total
	Grants	Other costs	costs	2018	2017
	2018	2018	2018	2018	2017
	£	£	£	£	£
Raising funds					
Raising funds for our core work	-	585,424	176,892	762,316	813,718
Charitable Activities					
Support for Families	-	188,067	57,296	245,363	218,938
Quality of life, Quality of death	-	330,556	100,706	431,262	345,177
Commissioning & Sustainability	-	128,362	39,106	167,468	284,967
Transition	-	309,431	94,270	403,701	392,120
Community Engagement & Volunteering	-	92,095	28,057	120,152	431,771
Generating income for children's hospices (NFS) *	-	343,954	104,788	448,742	427,274
Grants payable - National Fundraising Scheme	944,770	-	-	944,770	690,158
Grants payable - Improving Transitions for Young People Fund	60,482	-	-	60,482	-
Grants payable – X Factor	-	-	-	-	55,641
Charitable activities	1,005,252	1,392,465	424,223	2,821,940	2,846,046
	1,005,252	1,977,889	601,115	3,584,256	3,659,764

* These costs were presented as Expenditure on Raising Funds in the 2017 financial statements. See note 1.5 for details of the change in presentation.

TOGETHER FOR SHORT LIVES

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

5. ANALYSIS OF SUPPORT COSTS

	Total 2018 £	Total 2017 £
Staff costs	292,973	297,226
Depreciation	42,370	50,055
Governance costs	51,183	55,622
Other administrative costs	214,589	162,423
	<u>601,115</u>	<u>565,326</u>

6. GRANTS TO INSTITUTIONS

	Unrestricted Funds 2018 £	Restricted Funds excluding NFS 2018 £	Restricted Funds NFS 2018 £	Total Funds 2018 £	Total Funds 2017 £
National Fundraising Scheme (NFS)	944,770	-	-	944,770	690,158
Improving Transitions for Young People Fund	60,482	-	-	60,482	-
X Factor	-	-	-	-	55,641
	<u>1,005,252</u>	<u>-</u>	<u>-</u>	<u>1,005,252</u>	<u>745,799</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.

This year we awarded the first grants from our Improving Transitions for Young People Fund. We have secured a total of £1m for this fund that will be distributed over the next 3 years.

X Factor grants were distributions made to our voluntary sector member organisations, of the income received through the X Factor partnership.

7. GOVERNANCE COSTS

	Total funds 2018 £	Total funds 2017 £
Auditors' remuneration	11,088	16,793
Meeting costs	4,279	2,550
Trustees travel reimbursed	7,516	7,803
Wages and salaries	24,086	24,236
Employers NI	2,649	2,666
Pension costs	1,566	1,574
	<u>51,183</u>	<u>55,622</u>

TOGETHER FOR SHORT LIVES

(A Company Limited by Guarantee)

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

8. NET INCOME/(EXPENDITURE)	2018	2017
	£	£
This is stated after charging:		
Depreciation of tangible fixed assets:	42,370	50,055
Auditors' remuneration (including over-accrual in 2017)	11,088	16,793
Operating lease payments	52,600	61,681
	<u> </u>	<u> </u>
During the year, no trustees received any remuneration (2017 - no trustees).		
During the year, no trustees received any benefits in kind (2017 – no trustees).		
During the year, 17 trustees received reimbursement of expenses amounting to £7,179 for travel, accommodation and subsistence (2017: £8,020).		
9. AUDITORS' REMUNERATION	2018	2017
	£	£
Fees payable to the charity's auditor for the audit of the charity's annual accounts	8,450	8,150
Fees payable to the charity's auditor in respect of:		
Together for Short Lives (Trading) Ltd	2,225	2,150
Non audit services	2,820	2,875
	<u> </u>	<u> </u>
10. STAFF COSTS	2018	2017
	£	£
Staff costs were as follows:		
Wages and salaries	1,286,208	1,457,901
Social security costs	125,547	138,001
Other pension costs	81,785	79,145
Redundancy and termination payments	27,377	-
	<u> </u>	<u> </u>
	<u>1,520,917</u>	<u>1,675,047</u>
The average monthly number of employees during the year was as follows:		
	No.	No.
	38	42
	<u> </u>	<u> </u>
The number of higher paid employees was:		
In the band £60,001 - £70,000	2	1
In the band £70,001 - £80,000	-	1
In the band £80,001 - £90,000	1	3
	<u> </u>	<u> </u>
	<u>3</u>	<u>5</u>

Key management remuneration

The total employee benefits of the key management personnel of the Group were £328,526 (2017: £412,655).

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

11. TANGIBLE FIXED ASSETS

Group and Charity	Leasehold property improvements	Fixtures and fittings	Office equipment	Total
	£	£	£	£
Cost				
At 1 April 2017	85,059	19,609	133,572	238,240
Additions	-	-	12,968	12,968
At 31 March 2018	<u>85,059</u>	<u>19,609</u>	<u>146,540</u>	<u>251,208</u>
Depreciation				
At 1 April 2017	20,477	7,331	106,514	134,322
Charge for the year	17,012	4,628	20,730	42,370
At 31 March 2018	<u>37,489</u>	<u>11,959</u>	<u>127,244</u>	<u>176,692</u>
Net book value				
At 31 March 2018	<u>47,570</u>	<u>7,650</u>	<u>19,296</u>	<u>74,516</u>
At 31 March 2017	<u>64,582</u>	<u>12,278</u>	<u>27,058</u>	<u>103,918</u>

12. FIXED ASSET INVESTMENTS

Group	Listed securities	
	£	
Market value		
At 1 April 2017		1,426,019
Disposals		(700,000)
Revaluations		9,681
At 31 March 2018		<u>735,700</u>
Group investments at market value comprise:		
	2018	2017
	£	£
Listed investments	<u>735,700</u>	<u>1,426,019</u>

All the fixed asset investments are held in the UK

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

12. FIXED ASSET INVESTMENTS (continued)

Charity	Listed securities £	Investment in subsidiary £	Total £
Market value			
At 1 April 2017	1,426,019	5,000	1,431,019
Disposals	(700,000)	-	(700,000)
Revaluations	9,681	-	9,681
	<u>1,426,019</u>	<u>5,000</u>	<u>1,431,019</u>
At 31 March 2018	<u>735,700</u>	<u>5,000</u>	<u>740,700</u>

All the fixed asset investments are held in the UK.

13. DEBTORS

	Group		Charity	
	2018 £	2017 £	2018 £	2017 £
Trade debtors	71,335	37,804	16,289	37,804
Amounts owed by group undertakings	-	-	40,461	41,865
Other debtors	22,695	2,012	22,695	2,012
Prepayments and accrued income	241,165	206,992	241,165	206,992
	<u>335,195</u>	<u>246,808</u>	<u>320,610</u>	<u>288,673</u>

14. CURRENT ASSET INVESTMENTS

	Group and Charity		Charity	
	2018 £	2017 £	2018 £	2017 £
Balances held on deposit accounts	-	11,260	-	11,260
	<u>-</u>	<u>11,260</u>	<u>-</u>	<u>11,260</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

15. CREDITORS: amounts falling due within one year	Group		Charity	
	2018 £	2017 £	2018 £	2017 £
Trade creditors	70,808	74,626	70,808	74,626
Other taxation and social security	24,055	47,473	24,055	47,473
VAT creditor	9,174	24,246	-	11,105
Other creditors	10,397	15,896	10,397	15,896
Accruals and deferred income	149,081	257,734	144,830	254,584
	<u>263,515</u>	<u>419,975</u>	<u>250,090</u>	<u>403,684</u>

16. ANALYSIS OF DEFERRED INCOME	Group		Charity	
	2018 £	2017 £	2018 £	2017 £
Deferred income at 1 April	77,586	-	77,586	-
Released to income in the year	(77,586)	-	(77,586)	-
Deferred in the year	25,066	77,586	25,066	77,586
Deferred income at 31 March	<u>25,066</u>	<u>77,586</u>	<u>25,066</u>	<u>77,586</u>

Deferred income relates to grants received in advance.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

17. STATEMENT OF FUNDS

	Brought Forward £	Income £	Expenditure £	Transfers in/(out) £	Gains/ (Losses) £	Carried Forward £
Designated funds						
Fixed asset fund	103,918	-	-	(29,405)	-	74,513
General funds						
General Funds	1,575,840	1,253,461	(1,744,323)	196,129	9,681	1,292,788
Total Unrestricted funds	<u>1,679,758</u>	<u>1,253,461</u>	<u>(1,744,323)</u>	<u>166,724</u>	<u>9,681</u>	<u>1,365,301</u>
Restricted funds: National Fundraising Scheme						
Restricted NFS	<u>(8,199)</u>	<u>1,640,957</u>	<u>(1,475,175)</u>	<u>(166,724)</u>	<u>-</u>	<u>(9,141)</u>
Other restricted funds						
Improving transitions for young people fund	144,673	100,457	(147,909)	-	-	97,221
Transition Taskforce	39,107	25,426	(62,321)	-	-	2,212
Family Support Volunteering Project	-	72,988	(72,988)	-	-	-
Family information and support	-	33,600	(33,600)	-	-	-
Leaders of Care event	-	5,355	(5,355)	-	-	-
Website project	42,585	-	(42,585)	-	-	-
	<u>226,365</u>	<u>237,826</u>	<u>(364,758)</u>	<u>-</u>	<u>-</u>	<u>99,433</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.

Restricted NFS

The net deficit of £9,140 made in NFS in March will be carried forward to be covered by NFS income in April 2018, with the next distribution being made in March 2019.

Improving Transitions for Young People Fund

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. We have secured £1m for this fund that will be distributed over the next 3 years.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

17. STATEMENT OF FUNDS (continued)

Purpose of Restricted Funds

Transition Taskforce

We had a number of funders support our Transition work this year, funding various elements such as resources that we produced and the work of some Regional Action Groups.

Family Support Volunteering Project

The Family Support Volunteering Project is jointly funded by the True Colours Trust and the Royal Foundation. The project is taking place across three pilot sites in Bristol, London and Warwickshire, recruiting volunteers to match with families of children with life-limiting conditions to help provide support.

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.

Leaders of Care event

This was money raised for an event that we held to ensure that nurses have the skills, knowledge, and confidence required to provide safe, high-quality children's palliative care.

Website project

The John Ellerman Foundation has provided funding for us to develop a new website. The money was received in 2016-17 but most of it was spent in 2017-18. The new website, which is mobile friendly, was launched in March 2018 and should enable us to support many more people.

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.

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds 2018 £	Restricted Funds excluding NFS 2018 £	Restricted Funds NFS 2018 £	Total funds 2018 £	Total funds 2017 £
Tangible fixed assets	74,516	-	-	74,516	103,918
Fixed asset investments	735,700	-	-	735,700	1,426,019
Current assets	818,600	99,433	(9,141)	908,892	787,962
Creditors due within one year	(263,515)	-	-	(263,515)	(419,975)
	<u>1,365,301</u>	<u>99,433</u>	<u>(9,141)</u>	<u>1,455,593</u>	<u>1,897,924</u>

19. PENSION COMMITMENTS

Employers' pension contributions paid in the year ended 31 March 2018 were £81,785 (2017: £79,146). Amounts shown in other creditors at the balance sheet date in respect of pension contributions outstanding were £10,324 (2017: £15,317).

20. OPERATING LEASE COMMITMENTS

At 31 March 2018 the group had annual commitments under non-cancellable operating leases as follows:

Group and charity	Land and buildings		Equipment	
	2018 £	2017 £	2018 £	2017 £
Within 1 year	60,621	60,621	1,060	1,060
Between 2 and 5 years	131,346	191,967	3,710	4,240
Greater than 5 years	-	-	-	1,325
	<u>191,967</u>	<u>252,588</u>	<u>4,770</u>	<u>6,625</u>

At 31 March 2018 the group was entitled to receive the following income under non-cancellable operating leases:

Group and Charity	2018 £	2017 £
Within 1 year	7,000	21,000
Between 2 and 5 years	-	10,500
	<u>7,000</u>	<u>31,500</u>

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NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

21. 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, £4,326 (2017: £4,697) for management and licensing costs.

No donations were received from trustees in the year (2017: total donations of £50 were received from the trustees).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

22. COMPARATIVE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds 2017 £	Restricted Funds excluding NFS 2017 £	Restricted Funds NFS 2017 £	Total funds 2017 £
INCOME FROM:				
Donations and legacies	573,538	622,077	1,064,616	2,260,231
Other trading activities	384,554	-	240,806	625,360
Investments	47,434	-	5	47,439
Charitable activities	36,543	-	-	36,543
Other income	31,337	-	34	31,371
TOTAL INCOME	<u>1,073,406</u>	<u>622,077</u>	<u>1,305,461</u>	<u>3,000,944</u>
EXPENDITURE ON:				
Raising funds	743,198	-	70,520	813,718
Charitable activities	1,314,199	414,415	1,117,432	2,846,046
TOTAL EXPENDITURE	<u>2,057,397</u>	<u>414,415</u>	<u>1,187,952</u>	<u>3,659,764</u>
Net income/(expenditure) before revaluation	(983,991)	207,662	117,509	(658,820)
Gains and losses on revaluations of investment assets	199,636	-	-	199,636
NET INCOME/(EXPENDITURE)	<u>(784,355)</u>	<u>207,662</u>	<u>117,509</u>	<u>(459,184)</u>
Transfers between Funds	137,736	-	(137,736)	-
NET MOVEMENT IN FUNDS FOR THE YEAR	<u>(646,619)</u>	<u>207,662</u>	<u>(20,227)</u>	<u>(459,184)</u>
Total funds at start of year	2,326,377	18,703	12,028	2,357,108
TOTAL FUNDS AT END OF YEAR	<u>1,679,758</u>	<u>226,365</u>	<u>(8,199)</u>	<u>1,897,924</u>