

ANNUAL REPORT AND FINANCIAL STATEMENTS

For the year ending 31st March 2024

CONTENTS

Trustee Annual Report	4–30
Reference and Administrative Information.....	3
Foreword by the Chair.....	4
Structure, Governance and Management.....	5
Risk.....	7
Charitable Objects	9
Public Benefit Statement.....	9
Achievements and Impacts 2023–2024	10
Objective 1 – Develop a Clear Strategy and Plan for 2024–27	10
Objective 2 – Construction of New Wellbeing Centre.....	11
Objective 3 – Equality, Diversity and Inclusion.....	12
Objective 4 – Improving Our Service Delivery	13
Our Services	16
2025 Future Plans	20
Governance and Compliance.....	23
Financial Review	26
Financial Performance.....	27
Reserves.....	28
Statement Of Trustee’s Responsibilities	30
Independent Auditor’s Report.....	31
Consolidated Statement of Financial Activities.....	35
Consolidated and Charity Balance Sheet	36
Consolidated Statement of Cash Flows	37
Notes to Financial Statements.....	38–53
Our Thanks	54

REFERENCE AND ADMINISTRATIVE INFORMATION

Company Number 06302132
Charity Number 1121561
Registered office address Coldharbour Road, Gravesend, Kent, DA11 7HQ

Trustees Trustees, who are also directors under company law, who served during the year and up to the date of the report were as follows:

Trustees Serving during the year

Mac Cheema	(Chair)
Victoria Heath	(Vice Chair)
Ann Barnes	(Resigned 19 th September 2023)
Karen Griffiths	
Bryan Harris	(Resigned 19 th September 2023)
Roger Wedderburn-Day	(Resigned 19 th September 2023)
Peter Shotter	
Shaminder Bedi	
Nigel Springhall	
Manjit Atwal	
Vanessa Jeans	
Jess Kuller	(Appointed 22 nd May 2023)
Christina Dianellou	(Appointed 20 th November 2023)
Duncan Holt	(Appointed 20 th November 2023)

EXECUTIVE LEADERSHIP TEAM

Key management during the year

Paula Wilkins	Interim Chief Executive Officer (Resigned May 2023)
Jacquie Hackett	Interim Chief Executive Officer (July to August 2023)
Michelle Kabia	Chief Executive Officer (Appointed 24 th July 2023)
Linda Coffey	Director of Care
Ben Alonso	Director of Income Generation (Resigned 16 th June 2023)
Sue Piper	Director of Income Generation (Appointed 29 th Aug 2023)
Tim Hammond	Director of Finance and Resources
Jacquie Hackett	Director of People and Development
Liam Stone	Director of Operations (Appointed 18 th September 2023)

Company Secretary

Tim Hammond

Bankers

Barclays, Leicester, Leicestershire, LE87 2BB

Auditors

Moore Kingston Smith LLP, Statutory Auditor
Orbital House
20 Eastern Road
Romford
RM1 3PJ

TRUSTEE ANNUAL REPORT

The Trustees present their report and the audited financial statements for the year ended 31st March 2024. The financial statements comply with current statutory requirements, the memorandum and articles of association and the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

FOREWORD BY THE CHAIR

It is with immense pride and a deep sense of responsibility that I present the annual trustees report for **ellenor**. This past year has been a testament to our resilience, innovation, and unwavering commitment to providing exceptional palliative care and support to our community.

Despite the challenges posed by an ever-evolving health and social care landscape, our team has demonstrated remarkable adaptability, creativity and dedication. Our clinical and support services have continued to deliver the highest standards of care, touching the lives of countless patients and their families. We have expanded our reach, providing comprehensive support not only within our hospice but also through our home care services, children's services, wellbeing and counselling services ensuring comfort and dignity in the environment that our patients and their families choose.

Our success would not be possible without the steadfast support of our staff, trustees, community, volunteers, and partners. This year, we have strengthened our collaborations with local health and social care providers, community groups, and supporters, fostering a network of care that extends far beyond the walls of our hospice. The generosity of our donors and the tireless efforts of our volunteers have been instrumental in enabling us to continue our vital work.

We have navigated a challenging financial landscape with prudent management and strategic foresight. Through careful stewardship of our resources and the generosity of our supporters, we have maintained financial stability while investing in the future of our services. The development of our Wellbeing Centre is nearing completion and will represent a significant and impactful community resource supporting people who are facing life-threatening and life-limiting illness. Our fundraising and retail initiatives have seen significant success, and we remain committed to ensuring the sustainability of our operations for years to come.

As we look to the future, we remain steadfast in our mission to provide compassionate, individualised care to all who need it with a focus on 'What Matters Most' to our community. We will continue to embrace innovation, foster strong community partnerships, and seek new opportunities for growth and development. Our focus will be on ensuring that every patient and family receives the highest quality care, support, and compassion.

I would like to extend my heartfelt thanks to our dedicated staff, volunteers, donors, trustees and partners. Your unwavering support and commitment have been the cornerstone of our success. Together, we have created a compassionate community of care that is truly making a difference in the lives of those we serve.

In closing, I am immensely proud of what we have achieved this year and am confident that **ellenor** Hospice will continue to thrive and provide outstanding care for many years to come.



Mac Cheema MSc BEng

Chair of the Board of Trustees

STRUCTURE, GOVERNANCE AND MANAGEMENT

ellenor is a charitable company limited by guarantee (company number 06302132), incorporated on 4 July 2007, and registered with the Charity Commission, in England and Wales, as a charity on 9 November 2007 (charity number 1121561). Our registered office is at Coldharbour Road, Gravesend, Kent, DA11 7HQ. We are governed by our Articles of Association which were updated in 2017. The hospice care and support we provide is completely free.

ellenor is an independent charity working in a wide and diverse region of Northwest Kent and Bexley. **ellenor** group has two subsidiaries. Ellenor Lions Hospices Trading Limited (registered number 5985820) conducts the trading elements of the charity, mainly through the sale of new goods from **ellenor's** charity shops. The other subsidiary is Ellenor Lions Hospice Lottery Company Limited (registered number 03116416). The principal activity of this company is to raise funds for the charity through the administration of a lottery.

Any distributable profits of the two subsidiary companies are gift aided to the charity at year end.

HOW ARE WE GOVERNED?

ellenor is governed by its Board of Trustees which meets on a quarterly basis to set and review **ellenor's** strategy and oversee its management. The Chief Executive is appointed by the Board and has delegated responsibility for the day-to-day management of **ellenor** with the support of the Executive Management Team. The Board of Trustees is fully committed to the financial stewardship, quality, and safety of **ellenor**.

ellenor has a well-established governance structure, with members of the Board having an active role in ensuring that the hospice provides a high-quality service in accordance with its Statement of Purpose. Under **ellenor's** articles, the Board has delegated some of its powers and responsibilities to Committees.

The minutes of all Committee meetings held are shared with all Board members via papers submitted at each Board meeting to ensure full transparency of this delegated authority. The Board and each Committee meeting have Terms of References that are annually reviewed to ensure they are fit for purpose.

COMMITTEES

All Committees are chaired by a Trustee with a quorum of at least two Trustees in attendance at every meeting. The Committees are well established to monitor and scrutinize services. The membership of Committees also consists of Senior Management and advisory expertise in the form of honorary members where appropriate.

The regular Committees held each quarter are:

- Care Committee
- Finance and Income Generation Committee
- People Committee (incorporating Health & Safety)
- Property Committee

ellenor's Risk Register is an agenda item at each Board meeting, as it was agreed this is an area where all Board members need to have more detail. A member of the Board scrutinizes the detailed Risk Register with the CEO and Company Secretary, and then presents it back to the Board at each meeting. The Senior Information Risk Owner (SIRO) reports to the Board on a quarterly basis to provide assurances to members on information governance compliance.

TRUSTEES

ellenor's Trustees are the directors of the hospice for the purposes of the Companies Act 2006. **ellenor** provides Trustee Indemnity Insurance cover each year. Trustees must retire from their office on their third anniversary. Retiring Trustees can be reappointed for a second three-year term and, but only under exceptional circumstances approved by the Board, for a third term.

ellenor's Trustees and Executive Team regularly review the skills and capabilities of the Board. Various recruitment methods are used to ensure the charity attracts an excellent selection of candidates. One of the priority targets in recruiting new Trustees is to ensure the Board reflects the diversification and ethnicity of the local community. This objective will form part of the Equality, Diversity and Inclusion Strategy that is being project-led this coming year. The Trustees also aim to ensure the Board has a broad range of skills and experience to scrutinize and advise on **ellenor**'s wide range of activities.

Prior to election, new Trustees are given an induction and serve a probationary period. The Trustees are managed by the Chair, Mac Cheema, and he is supported by Victoria Heath as Vice-Chair.

During the year, there were a total of fourteen Trustees serving on the Board and eleven by the end of the year. To ensure continuation of good governance and to add new member scrutiny, the charity will embark on a Trustee recruitment campaign in the year 2025.

RISK

During 2024 we reviewed our risk register reporting process to ensure it meets best practice and good governance. Following this exercise, we updated our reporting format and processes to a single Board risk register derived from risk registers under each directorate.

The Trustees regularly review the risks faced by **ellenor** to develop proportionate controls and deliver on **ellenor's** strategic aims. We operate an overarching working Board Risk Register for the group, supported by sub risk registers under each Senior Management Director. These are regularly appraised, and the level of risk is assessed by the Trustees and Senior Management Team. The Risk Register follows the Charity Commission CC26 guidance and principles on managing risks. However, this will be further reviewed with the Board in the following year to ensure our risk registers follow the latest guidance. We will also ensure, at each Committee meeting, members appraise their parts of the risk register to highlight any concerns to the Board.

The Trustees have reviewed **ellenor's** financial position and financial forecasts, considering the levels of investment reserves and cash, and the systems of financial control and risk management. The Trustees believe that **ellenor** is well placed to manage operational and financial risks successfully. Accordingly, they consider that **ellenor** has adequate resources to continue in operational existence for the foreseeable future as a going concern. The Trustees considered the continuing challenging economic conditions and the funding of the hospice development when coming to this consideration.

During the year, the major risks identified and reviewed by the Trustees included:

RISK 1 – CONTINUED ECONOMIC UNCERTAINTY AND INFLATION IMPACTING OUR INCOME GENERATION AND OPERATING COSTS

During the year, continued high inflation contributed to rising costs in delivering our services and support functions, as well as impacting on the budgets of our community supporters and clinical funders. In this environment, raising just under £8m to operate our vital care services became more challenging and competition for funds became more apparent. Particularly as over 70% of the funds required for us to deliver our services are reliant on the continued generosity of our local community supporters.

We were grateful for this support and achieved the funds during the year to manage this expenditure, along with taking some difficult decisions to control costs which resulted in the hospice not being able to expand its service provision in the way it would have liked to support the rising demand for our services.

We are forecasting difficult times ahead and with this in mind; we recruited a new Director of Fundraising and Director of Operations to develop a strategy to grow our income generation. We also worked collaboratively with local hospices and our local Integrated Care Board to highlight the cost pressures, funding gaps and how our services can support alleviating pressures on palliative care for local hospital trusts and care homes.

RISK 2 – CHALLENGES IN RETAINING AND RECRUITING STAFF & VOLUNTEERS

Staff and volunteers remain our most important asset to delivering high calibre end-of-life care to our patients and their families. As with the NHS, the hospice faced challenges throughout the year to retain and recruit staff and volunteers. Rising wage inflation and more competition for clinical and fundraising staff resources being a factor. We are extremely thankful for the vital work of 265 active volunteers during the year to support our work. Without them, it is estimated it would cost the charity £630,000 if we were to employ staff to do this work. However, economic uncertainty impacts their

ability to devote as much free time as they would like. This also impacts on our ability to grow and recruit the next generation of volunteers.

To mitigate this risk, we have had to increase our wage costs during the year, under the pressure of controlling costs, to try to remain competitive in the job market. We continue to review our terms and conditions to ensure that we can remain attractive. We participated in a transparent staff survey to understand what more can be done to further improve our staff welfare. We also further improved our recruitment and induction processes to highlight the attractiveness of working for **ellenor**. We are prioritising implementation of a volunteer strategy to ensure we can retain and develop our volunteer resources.

RISK 3 – ENSURING OUR HOSPICE FACILITIES AND INFRASTRUCTURE ARE UPDATED TO DELIVER IMPROVEMENTS IN OUR SERVICE PROVISION AND INCOME GENERATION

Our trustees have recognised the growing and vital need to modernise our facilities and infrastructure to support improving our work. In previous years we have not had the reserves to put as much investment into our facilities and infrastructure as we would have hoped. Whilst some improvements have been implemented in previous years there is a growing risk that these will become outdated and not fit for purpose.

To mitigate this risk the Board approved the designation of reserves, supported by Capital Appeal funds, to modernise and extend our Wellbeing facilities, improve our IT infrastructure and refurbish our shop's portfolio and property investments.

During and by the end of the year we had part constructed our exciting project to refurbish and extend our hospice facilities with a program completion date of September 2024. We installed a new Care database (EMIS) to support improving patient care and sharing of information with GP's and hospital trusts. We also started to refurbish our shops and property investment portfolio.

However, there is further investment needed to enable this risk to be reduced further and become more operationally efficient. Therefore, during the year, the Board approved designating more reserves to further develop our hospice facilities, improve our databases, continue to modernise our shops and to make improvements to our carbon footprint.

CHARITABLE OBJECTS

1. To promote the relief of suffering and sickness and the treatment of illness in such ways as the charity shall from time-to-time think fit, and in particular (but without prejudice to the generality of this object):
 - 1.1. To promote the care, without limitations with regard to colour, race, religion or similar belief, nationality, ethnic or national origin, sex, sexual orientation, gender reassignment, age, marital status or disability of persons with life-limiting or life-threatening conditions whether in hospices, hospitals, nursing homes, clinics or their own homes and to provide medical, nursing and other treatment and attention according to their needs, together with guidance and assistance for those caring for them;
 - 1.2. To conduct, promote and encourage research into the care and treatment of sufferers from any illness, disability, disease, handicap, or infirmity, and in particular life-limiting or life-threatening conditions, to make publicly available the results of such research (by whatever means) and to promote, encourage and assist in the teaching and training of doctors, nurses, physiotherapists, psychologists, and other persons engaged in the care of such sufferers.
2. To relieve persons suffering from conditions of severe or prolonged depression arising from bereavement, by the provision of counselling for the family, relatives, and friends of those who have died after suffering from terminal illness or intractable pain.

PUBLIC BENEFIT STATEMENT

The Trustees consider that they have complied with Section 17 of the Charities Act 2011 with regards to the guidance on public benefits published by the Charity Commission.

The Trustees review the aims, objectives, and activities of the charity each year. This report considers the charity's achievements and its outcomes in the reporting period. The Trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the Trustees ensure the charity's aims, objectives and activities remain focused on its stated purposes.

The Trustees have referred to the guidance contained in the Charity Commission's general guidance on public benefits when reviewing the charity's aims and objectives and in planning its future activities. In particular, the Trustees consider how planned activities will contribute to the aims and objectives that have been set.

ACHIEVEMENTS AND IMPACTS 2023-2024

OBJECTIVE 1 – DEVELOP A CLEAR STRATEGY AND PLAN FOR 2024-27

ellenor Strategic Plan 2024-2027 – Stronger Together - outlines an ambitious roadmap designed to advance our mission of providing exemplary hospice care and support to patients and their families. Building on a foundation of compassion and excellence, our strategic plan incorporates five Strategic Pillars, clear strategic objectives and targets that will guide **ellenor** over the next three years, ensuring that it remains at the forefront of palliative and Hospice care services.

Central to this strategy is a commitment to enhancing patient-centered care, integrating innovative approaches to treatment, and expanding the reach of services to underserved and underrepresented communities. By leveraging advancements in technology and fostering robust partnerships with health and social care providers, **ellenor** aims to improve accessibility and deliver personalised care that meets the diverse needs of patients.

Additionally, the plan emphasises staff development and well-being, recognising that a skilled and motivated workforce is crucial for delivering high-quality care. Initiatives to attract, train, and retain top talent will be prioritised, ensuring that **ellenor's** team remains highly motivated, capable and compassionate.

Financial sustainability is a cornerstone of the strategy, with efforts focused on optimising resource allocation and diversifying funding streams to support long-term growth and stability.

Through this comprehensive strategic plan, **ellenor** is poised to continue its legacy of compassionate care while navigating the evolving landscape of health and social care with resilience and innovation.

WHAT DID WE SAY WE WOULD DO?

Following the appointment of a permanent CEO and new appointments of a Director of Income Generation and Director of Operations during the year, enabled us to review and develop our future strategic direction and objectives. We are currently developing our Strategic Plan for 2024-2027 and will be collaborating with our Trustees, staff, volunteers, and community to ensure that we continue to deliver quality care to all those that need it and remain able to secure our long-term suitability. We have identified five Strategic "Pillars" to support our future plans:

- Our Community
- Our People
- Our Quality
- Our Services
- Our Environment



Click on link below for access to the Strategic Plan **ellenor** Strategic Plan 2024 to 2027
[ellenor Strategic Plan 2024 to 2027 - 1 \(pagetiger.com\)](https://www.pagetiger.com/ellenor-strategic-plan-2024-to-2027-1)

WHAT IMPACT DID WE MAKE?

The Strategic Plan for 2024-2027 has been agreed and launched. We have a comprehensive monitoring tool in place to measure performance against our Strategic Objectives and KPI's. The Executive team have also developed their departmental plans, that underpin the strategic plan and ensure that the whole team is working towards our strategic objectives.

OBJECTIVE 2 – CONSTRUCTION OF NEW WELLBEING CENTRE

We were pleased with the progress in the construction of our new Wellbeing Centre, a crucial and exciting development aimed at expanding and enhancing support services for the local community.

The building team, led by Barnes Construction, started work in March 2023 and progressed well during the year to build the new two-story building, connecting it to the existing facilities currently undergoing extensive refurbishment. This development signifies a major milestone in the project, promising to not only enhance the existing wellbeing space but create an additional multipurpose space to support the range of patients and families accessing **ellenor**'s services.

Despite the logistical challenges posed by the site's access restrictions during construction, throughout the year, our inpatient ward remained operational on-site, we continued delivering community and Wellbeing care, the latter with the aid of additional external facilities.

WHAT DID WE SAY WE WOULD DO?

To support achieving this objective, we will work during the coming year in the following areas:

- Ensure the final development design meets our future strategic clinical Outpatient needs.
- Ensure the construction costs are financially sustainable.
- Ensure the efficient continued operation of clinical services during construction.
- Communicate at all stages of the development project to ensure our patients, their families, our staff, and other stakeholders, are informed of progress.
- Raise awareness of the importance of this development and future phases with our local supporters and funders.

WHAT IMPACT DID WE MAKE?

- **Ensure the final development design meets our future strategic clinical Outpatient needs:**

The **ellenor** team worked closely alongside the Barnes design team to ensure all internal aspects of the building were fit for purpose and reflected the Hospice's operational needs. Through early consultation with key teams, we ensured each room is reflective of the service requirements and despite some small design changes along the way, nothing substantial has been changed from the original designs. There has been a large focus on retaining the multipurpose use of all rooms within the new layout, ensuring flexibility and continuity for teams wishing to utilise the space in different ways.

- **Ensure the construction costs are financially sustainable:**

We worked with experienced building Cost Consultants and Project Management to regularly appraise and approve construction costs against development costs budgets and funding. This included cashflow forecasting and reporting to the Board to ensure the project remained financially sustainable and cost effective. During the year the Board approved an additional £800k to designated reserves to ensure enough funds were in place to complete the project.

- **Ensure the efficient continued operation of clinical services during construction:**

Following the successful decant of all Wellbeing services to the Manor hotel, which is a short distance from the current Hospice, we were pleased that we continued delivering services to many patients and families throughout the construction period. These services will continue to be delivered off site until the new building is complete.

- **Communicate at all stages of the development project to ensure our patients, their families, our staff, and other stakeholders, are informed of progress:**

We communicated progress in several ways, including regular staff and volunteer newsletters, updates on our website and social media accounts, local resident leaflet drops, and several internal and external engagement events and meetings held at the Hospice. We have a dedicated Capital Build email address which is monitored regularly. We put in place plans for larger scale events to celebrate key milestones in the building program and our opening ceremony is planned for late November 2024.

- **Raise awareness of the importance of this development and future phases with our**

local supporters and funders:

We provided regular updates on our website, social media posts and local resident leaflet drops. We are planning dedicated hard hat tours for our key donors and other businesses we partner with, in the coming year. The Capital Build project lead worked alongside the Fundraising team to ensure key stakeholders in the community are kept up to date with the latest developments relating to the build.

OBJECTIVE 3 – EQUALITY, DIVERSITY AND INCLUSION

Further develop and commence an Equality Diversity and Inclusion (EDI) strategic plan to address the equality and diversity shortfalls within the organisation.

EDI is a continued area of work that **ellenor** needs to address and continues to be a key objective in improving its equality, diversity, and inclusion. The importance of this project has been recognised by the Board and approval has been granted to extend this project so that objectives agreed to date are embedded into **ellenor**'s culture.

WHAT DID WE SAY WE WOULD DO AND WHAT IMPACT DID WE MAKE?

We have continued to focus on ensuring that we improve equality, diversity and inclusion within the organisation. Our EDI strategy has been incorporated into our organisation strategy.

Our EDI policy has been reviewed and we are continuing to complete equality impact assessments for the new Wellbeing Centre and its services.

We have obtained benchmarked EDI data for our communities, staff and volunteers and are now in the process of finalising the EDI dashboard.

Candidate accessibility has been improved and changes have been made to our staff and volunteer application processes. We have also reviewed where recruitment opportunities are advertised to ensure maximum reach into our diverse communities.

Our podcasts have continued and included topics making moments happen with the participation of key diverse groups.

Our grievance and complaints policies and procedures have been reviewed and updated to foster a culture of resolution. We have also amended our Freedom to Speak up process to ensure everyone feels safe and supported to raise any issues affecting their wellbeing.

We have reviewed our EDI training program and integrated EDI training, which now includes sessions on autism, learning disabilities and other aspects of neurodiversity for all staff and volunteers. Additionally, we have planned training programs for staff and managers that cover unconscious bias, micro aggressions, recognising racism.

We now have an EDI dashboard which identifies both the minority groups within our catchment area and the EDI demographics of our staff. This has been further enhanced by a targeted HR data collection exercise amongst staff and volunteers.

We continue to engage with communities that are underrepresented in our current client group and raise awareness of our service offer. We are working closely with communities to develop bespoke services to promote equity of access, experience and outcomes.

OBJECTIVE 4 – IMPROVING OUR SERVICE DELIVERY

WHAT DID WE SAY WE WOULD DO?

- Review service delivery and develop a plan with user involvement to ensure **ellenor**'s future service provision meets the needs of the users, remains high quality, safe and cost effective.
- Explore collaboration and outsourcing opportunities for support services to reduce costs without reducing productivity.

WHAT IMPACT DID WE MAKE?

We have reviewed all our service models this past year, taking on board feedback from patients, carers and external providers to ensure that our offer meets the changing needs of our local community.

We have continued to provide a wellbeing service from our alternative site, while also offering several virtual groups for patients unable to attend in person. Engagement with our virtual offerings has grown over the past year and will therefore remain a feature of our service moving forward. These include seated exercise, mindfulness, relaxation and play therapy.

As part of our planning for the move into the new Wellbeing wing of the hospice, we have engaged with users of our wellbeing services through various methods to identify potential new groups as part of our wellbeing and therapeutic service offering. This has included patient groups and individual feedback to support the development of a brand-new wellbeing program. The program incorporates both existing groups and services alongside new initiatives. Currently in its final stages of development, the programme focuses on the key aspects of wellbeing – physical, emotional, social, spiritual, learning and financial.

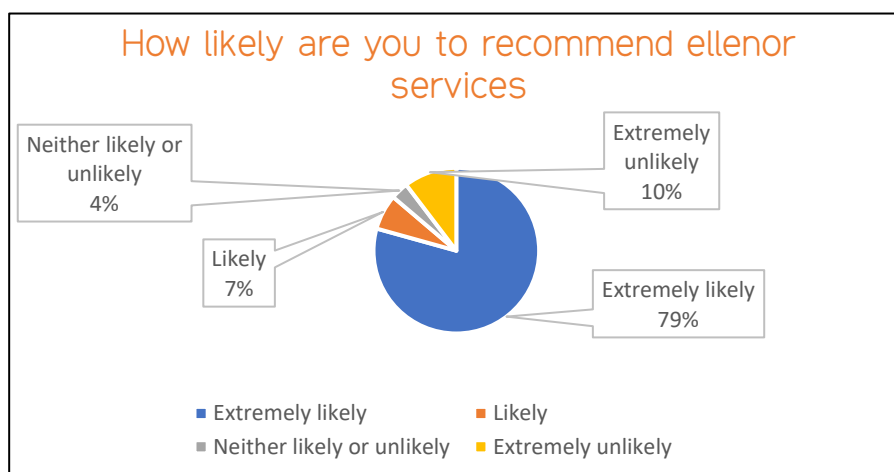
The launch of our patient survey this past year sought to obtain the opinion of as many patients and families as possible through both letter, inclusion of the survey on our website and via all our clinical services, offering patients and families the ability to feedback on both our current offer and make suggestions as to how we can improve our services.

Overall, the results from this survey have been very positive, with 92% of patients and families rating our care services favourably across 15 questions and 96% recommending our services.

"The **ellenor** team at Northfleet could not be faulted at all. I have so much to thank them for, they made a huge difference to my mum's end of life care, and I am forever grateful to them."

"When we were at our wits end and with nowhere to turn for help, we were directed to the **ellenor** who were a god send, helping us in day-to-day life with friendly care and medications."

"The difference the **ellenor** made to us is unmeasurable. Every person we came into contact with could not be faulted. The service the **ellenor** provides to the community is such an amazing resource."



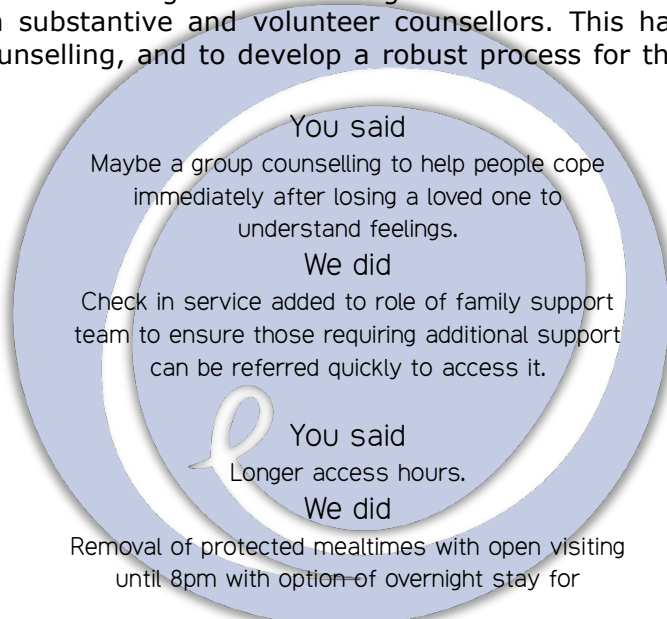
We adopted a "You said We did" approach to feedback received, following up with patients and families where needed around changes implemented from their feedback and will continue this process going forward. The survey will continue to form part of the regular feedback options available to patients and their families enabling us in turn to continuously improve the care and support we offer as well as developing services which meet the needs of our local population.

We have successfully reduced the lengthy wait for counselling services through investments in our counselling service, and the recruitment of both substantive and volunteer counsellors. This has allowed us to continue to offer 12 sessions of counselling, and to develop a robust process for the continuation of counselling, where a therapeutic need is identified, ensuring equity of service for all patients and their families whilst continuing to provide a service responsive to the needs of the individuals with demonstrable positive patient/service users outcomes.

Our therapeutic bereavement groups, which were established throughout 2023, are now well established and have been positively received, providing appropriate support for bereaved people who do not require counselling. This, together with recruitment, has continued the reduction in the length of wait for accessing counselling, reaching our set target of 3 months.

Our Hospice@Home Team has introduced two additional services this past year aimed at increasing the range of support on offer to patients and their families. The first was the introduction of a nurse-led clinic at our current wellbeing site, where patients can attend without appointment to speak to an experienced member of the nursing team to address any concerns they may have, without the need to wait at home at a specific time, allowing patients to have more control over their lives already dominated by hospital appointments and other necessary tests, and access to support in a more timely manner. The Hospice@Home team has also established a night sitting element to their service offer, with the support of an experienced health care assistant trained in providing end of life care at the patient's home between 10pm and 6am at night, where the person caring for them is struggling to cope. This care involves managing the symptoms associated with end-of-life, including pain, nausea, and shortness of breath – as well as comfort and companionship during what can be an agitating, anxious time. In addition, it offers the patient and their family a sense of comfort and security, enabling them to rest properly overnight. Feedback from those using the service has been 100% positive and the team aims to expand the initial to every night of the week over the coming year.

Our Inpatient Ward has continued to work closely with the discharge teams in our local acute hospital to support them in identifying patients who would benefit by being transferred to our care. In addition, they have established a newly dedicated respite bed for patients known to **ellenor**, enabling their families to have a break from their carer role, secure in the knowledge their loved one is well cared for by staff experienced in symptom control and complex needs. We continue to work in partnership with our local Health Care Partnership, Integrated Care Board, Acute Hospital and other providers to identify ways of improving the identification of patients requiring palliative care services, including securing and maintaining a place within the hospital training program to ensure their staff understand the variety



Night Sitting Service Feedback

- "I was able to sleep and not worry"
- "It was of great support"
- "I was upset and nurse was able to offer support and wash mum having someone there stop her being anxious and frightened"
- "Able to sleep without listening out for my mum whether she is getting out of bed or if she was distressed"
- "I had complete confidence in the nurse so was able to sleep deeply and solidly"
- "If he was in pain, it would have been addressed just knowing that the night nurse was with us, giving that extra support to a lot of anxiety away"
- "I slept well woke refreshed peace of mind knowing my wife was in good hands, being cared for"
- "My Dad was able to have support with fluids and personal care overnight if needed"
- "I could rest assured knowing someone was there overnight"

of services we offer beyond our Inpatient Ward.

We have pulled together our range of therapeutic services into one service, and this includes counselling, family support, bereavement support, and Play and Music Therapy to ensure patients and their families have seamless access to the right type of support in a timely manner.

IMPROVE DATA AND FINANCIAL INFORMATION COLLECTION AND APPRAISAL

We have fully embedded our new patient database EMIS across all clinical staff, and our EMIS team continue to develop the system further, to enhance patient care, and show its ability to demonstrate the benefits of services we provide for patients and families. We are now sharing our information with over 95% of GPs within the Dartford, Gravesham and Swanley areas, as well as having the ability to directly access patient information from the GP system to support our team's clinical decision-making, resulting in a safer and more effective delivery of care.

COLLABORATIVE PARTNERSHIPS

We have continued our work to build successful collaborative partnerships with local hospices, providers, and our commissioners, with an established education collaborative built across adult hospices, as well as successful partnership working in bereavement training and identification of service needs across our Children's service in collaboration with Holding On Letting Go, Demelza and Hospice in The Weald.

We are an established part of the local frailty pathway with patients being referred into our wellbeing services to enhance their quality of life and general wellbeing.

Our role within the ongoing innovative pilot project continues, supporting patients with heart failure much earlier in their journey and providing support with breathlessness and fatigue management in conjunction with the acute hospital and primary care. This project was successfully submitted and

"It was noticeable the team was becoming more cohesive over these years with a shared sense of purpose and much more closer working between community and inpatient services.

What has impressed me is how some of the more junior clinical fellow doctors have grown in knowledge and confidence, their contribution at the Friday board round is valuable and the team consider other and alternative views respectfully, the discussions are patient centred and as they are supported by experienced Hospice Nurses it is an opportunity to "check and challenge" management plans to ensure they are patient centred and all necessary safeguards are in place and that plans have been communicated to patients and families. I have also been encouraged by how engaged the team have been with learning, and reflective practice to continually consider how services can be improved"

Matt Makin MA MD FRCPE
Medical Director, Consultant in Palliative Care Medicine
Supportive Care UK

accepted as a poster presentation as an example of effective Integrated Neighbourhood Working at the Hospice UK Conference towards the end of 2023. This pilot has enabled these patients to in turn benefit from many of the other types of support offered by us as a hospice.

We have continued our partnership with Supportive Care UK, which provided support and education to our medical and nursing teams given virtually by palliative care consultants. We also successfully supported a member of our own team to qualify as a Specialist Grade Doctor in Palliative Care and recruited a Palliative Care Consultant. Positive feedback has been given by Supportive Care UK in relation to the overall medical team

development this past year and teamworking across professions. This partnership continues to be successful, strengthening our expertise and is beneficial to clinicians and patients alike.

OUR SERVICES

ADULT COMMUNITY SERVICES- COMPRISING OF HOSPICE @ HOME AND CARE HOME SUPPORT

ellenor offers a wide range of services to our local community which encompass support that is tailored to the needs of the individual in a way that will offer support to their carers and family as well. Our teams are committed to offering a person-centered approach and adapting our support to meet the specific needs of our community, supporting people facing a life limiting illness and palliative care needs to access support at the right time and in the place of their choice wherever possible. Services range from those focused on maintaining activity and quality of life through to symptom management and end of life care.



HOSPICE @ HOME

ellenor provides a comprehensive Hospice @ Home services for people living in Dartford, Swanley and Gravesham. Within the broader scope of services offered by **ellenor**, Hospice at Home services play a crucial role in extending care and support to people who wish to remain in the comfort of their own homes during their final stages of life. This support is available 24 hours a day 365 days of the year.

The Hospice @ Home Service provides the following services:

- **Specialised Care:** Patients receive personalised medical care delivered by a team of skilled health +care professionals, including nurses, doctors, and palliative care specialists. This care is tailored to the unique needs and preferences of each individual and aims to manage symptoms effectively, enhance comfort, and improve quality of life.
- **24/7 Support:** We provide round-the-clock telephone support, ensuring that patients and their families have access to support and assistance whenever they need it, including evenings, weekends, and holidays.
- **Multi-disciplinary Team Approach:** Care is provided by a multidisciplinary team comprising nurses, healthcare assistants, therapists, social workers, counsellors, and volunteers. This collaborative approach ensures comprehensive support addressing medical, emotional, social, and spiritual needs.
- **Pain and Symptom Management:** The team prioritises effective pain and symptom management, utilising various techniques and medications to alleviate discomfort and promote comfort and dignity for patients.
- **Emotional and Psychological Support:** Patients and their families receive emotional and psychological support from trained counsellors and social workers to help them navigate the emotional challenges associated with life-limiting illness, end-of-life, loss, and bereavement.
- **Respite Care:** **ellenor** offers access to respite care to give family caregivers a much-needed break from their caregiving responsibilities while ensuring that their loved one continues to receive high-quality care at home.
- **Bereavement Support:** **ellenor** provides bereavement support to family members, providing counselling, support groups, and practical guidance to help them cope with their loss and adjust to life after bereavement.

1,923

number of patients in
Hospice @ Home &
Care Home Support
Team

17,177

face to face or
telephone or virtual
contacts by our
Hospice @ Home
Team

- By delivering compassionate and holistic care within the familiar surroundings of patients' homes, **ellenor** Hospice at Home services strive to honour patients' preferences, promote dignity, and support families throughout the end-of-life journey.

CARE HOME SUPPORT

ellenor has a dedicated team providing a specialist support service to local Care Homes. The service is designed program designed to provide comprehensive care and support to individuals residing in care homes who are facing life-limiting illnesses, palliative and end-of-life care needs reducing unnecessary admissions to hospital and support their end-of-life care in their place of choice this includes:

- **Holistic Assessment:** The service begins with a thorough assessment of the individual's physical, emotional, social, and spiritual needs. This assessment helps in developing a personalised care plan tailored to the unique requirements of each resident.
- **Specialised Nursing Care:** Qualified nurses experienced in palliative and end of life care provide expert medical support to manage symptoms, alleviate pain, and enhance comfort for residents. They work closely with the resident's primary care team to ensure continuity of care.
- **Medication Management:** The service includes careful monitoring and management of medications to optimise symptom control and minimise side effects. This may involve adjustments to medication dosages and schedules based on the resident's evolving needs.
- **Emotional and Psychological Support:** Trained counsellors and support staff offer emotional and psychological support to residents and their families, helping them navigate the challenges associated with serious illness and end-of-life care. This support may include counselling, therapy sessions, and access to support groups.
- **End-of-Life Care Planning:** The team assists residents and their families in developing advance care plans and making decisions regarding end-of-life care preferences. This ensures that the resident's wishes are respected and followed, promoting dignity and peace during the final stages of life.
- **Staff within the Adult Hospice at Home and Care Homes teams work together to provide a responsive visiting service 365 days a year ensuring everyone, be that in their own home or a care home, have access to the same type of support to meet their needs.**

2,543
face to face
contacts by our
Care Home Support
Service

CHILDREN'S SERVICES

2,413
number of contacts
made by our
Children Services

ellenor is a unique service in that it provides specialised hospice care for children and young people with life-limiting and life-threatening conditions, including acute oncology care at home. We recognise the profound impact a life-threatening or life-limiting diagnosis has on the entire family, and tailor the holistic support we offer to meet the individual needs of each child/young person and family member. This can include age-appropriate

care, play, music or art therapy, and emotional support including bereavement all aimed at helping patients and families cope with the challenges of serious illnesses.

Our goal is to empower families by providing them with the necessary support and expert advice to manage the day-to-day care needs of their child. This assistance is coupled with ongoing guidance and expertise, ensuring families feel well equipped to navigate their journey. We work in partnership with other Health and Social care providers to deliver seamless care in a way that focuses on quality of life and meets the needs of the child/young person in a place of their choice, most commonly their home. We support children receiving cancer treatment and chemotherapy in their own homes, helping reduce the need for hospital visits.



45
Children cared for
across all our boroughs
26
siblings supported by
the GEMS service

Our children's service works closely with families to ensure they are able to make the most of their time together, supporting them to make memories and become part of a community where they feel safe and accepted.

Our full range of services are provided for children, young people and their families living in Gravesend, Dartford and Swanley. We also provide Children's Respite and Wellbeing services within Bexley.

We work closely with a variety of care providers to deliver chemotherapy, palliative care, and end of life care to children 24 hours a day, for 365 days a year. We are able to care for your child and enable them to die at home, surrounded by their family.

WELLBEING SERVICES

Wellbeing services within **ellenor** have a vital impact on the quality of life for patients, holistic care that addresses all facets of their existence is essential. Our services are provided for children and adults living in Gravesend, Dartford and Swanley. We provide Children's Respite and Wellbeing services within Bexley. We offer support, and comfort to individuals facing life limiting illness, and their families.



Offering a wide range of wellbeing services for our clients from their initial contact with **ellenor** throughout their journey is vital and plays a valuable role in enhancing the holistic care approach within **ellenor** by addressing the diverse dimensions of wellbeing, including supporting patients and their families coming to terms with their diagnosis and understanding their wishes

for their care. These services offer both individual and group therapy depending on the needs of the individual, support is also offered via virtual means where this is the preferred option.

Therefore, our Wellbeing Services support the differing aspects impacting an individual's wellbeing.

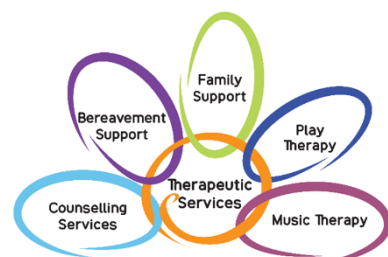
- ✓ Emotional and Psychological
- ✓ Social
- ✓ Spiritual
- ✓ Physical
- ✓ Financial
- ✓ Learning

The integration of wellbeing into **ellenor** is guided by a multidisciplinary team that collaborates to assess and address the various dimensions of wellbeing for each client and their family. Regular assessments using the Wellbeing parameter (IPOS or similar tool) can help monitor changes in clients' wellbeing and inform adjustments to their care plans, ensuring that the hospice's care remains person-centred and holistic. This approach will enhance the quality of life for clients and provide comprehensive support throughout their end-of-life journey.

While the primary focus of hospice care is traditionally on alleviating physical pain and managing medical symptoms, it is equally important to address the emotional, social, and spiritual needs of patients and their loved ones.

THERAPEUTIC SERVICES

The delivery of our therapeutic services at **ellenor** represents a crucial and compassionate aspect of palliative and end-of-life care. As individuals and their families face the profound challenges associated with life-limiting and terminal illness, counselling and other methods of therapeutic support play an integral role in addressing their emotional, psychological, social, and spiritual needs.



Providing a supportive and compassionate environment, and different types of therapeutic support tailored to the needs of the individual, can enhance their quality of life, promote emotional wellbeing, and help individuals and their loved ones to navigate the complexities of terminal illness and loss.

At **ellenor**, our Therapeutic services are comprised of the following teams who work closely together to provide holistic therapeutic support to patients and their families (pre and post bereavement):

- Counselling Team
- Family Support Team
- Creative Therapies: Play, Music, Art

These teams work closely alongside and in conjunction with our Wellbeing Team.

INPATIENT WARD

ellenor's inpatient ward is situated within the hospice building and is an integral part of the services we offer for patients with life limiting conditions, disease or a diagnosis of a terminal illness with a short life expectancy.

We offer specialised hospice care for adults of all ages, age 18 and above who reside in the Dartford, Gravesham & Swanley area and are registered with a General Practitioner in these areas. This does not exclude people living outside of these areas however admission to our inpatient ward would be by prior arrangement with the agreement of the Integrated Care Board (ICB) the patient resides within.

We recognise the impact a life limiting condition can have on a patient and their loved ones and friends, tailoring our care using a holistic approach to enable us to support the individual in a way which encompasses understanding them as a person and what matters most to them to focus our plan of care.

We accept admissions for, Symptom Management, Planned Respite Care, Emergency Respite Care and End of Life Care. We also provide an Out of Hours telephone advice service for patients, their carers & family and associated health care providers, District Nurses & Paramedics.

Our aim is to support and empower our patients to manage their symptoms to enable them to live the remainder of their life being as comfortable and symptom free as possible.

We work closely with our **ellenor** Hospice@Home, Care Home Support, Wellbeing and Therapeutic services to achieve smooth transition for patients across these teams with the aim of providing seamless care whether this is being admitted to the inpatient ward from their own home or being discharged from the inpatient ward back to their own home or a residential / nursing establishment. We also cater for young adults transitioning from the children's services to adult services.

We work collaboratively in partnership with other Health & Social Care providers as well as the voluntary sector to deliver seamless care in a way that focuses on the quality of life for our patients regardless of how much time they may have left to live aiming to meet the needs of the person.

167

patients supported for
palliative care and end-
of-life care admissions



2025 FUTURE PLANS

ellenor, provides compassionate palliative care, wellbeing services and end-of-life care for local people living within the Dartford, Gravesham, Swanley and Bexley. We operate within the North Kent and Medway Integrated Care Board (ICB) area.

ellenor is facing many strategic challenges, similar to many hospices across the UK. These challenges encompass a range of issues from financial concerns to staffing difficulties and changes in the commissioning framework. The challenges facing **ellenor** over the next three years are complex and multifaceted, ranging from financial uncertainties to staffing issues and changes in the commissioning framework.

However, with strategic planning, adaptability, and a commitment to its mission, **ellenor** can overcome these challenges and continue to provide essential wellbeing, palliative, and end-of-life care to those in need.

By diversifying our income sources, addressing the cost-of-living crisis, prioritising staff recruitment and retention, and actively engaging with the changing commissioning framework, **ellenor** can navigate these challenges successfully and ensure that compassionate care remains accessible and inclusive.

The overall strategic aim for the next three years is to meet the growing demand for specialist and expert palliative and end-of-life services for adults and children living in Dartford, Gravesham, Swanley, and Bexley (Children's Service only).

- We are committed to continuous development and to ensuring that we deliver high quality, responsive, flexible, and innovative services. We are actively working towards becoming a 'Centre of Excellence.'
- We are committed to ensuring that our services are accessible, inclusive, and flexible to meet the bespoke needs of our diverse local communities.
- We will ensure sustainable funding is in place in the term to support the organisations services and development.

Following the launch of our, Stronger Together, Strategic Plan 2024 to 2027, the following are the key objectives for the next year, aligned to our 5 pillars in this plan:

PILLAR 1 OUR COMMUNITY

- We will engage with our local communities, especially those who are underrepresented in our service and team.
- We will listen and learn from communities and develop services that are culturally sensitive, competent and that respond to local community's needs.
- We will work collaboratively within our communities to develop bespoke wellbeing, palliative, and end-of-life support for diverse communities.
- We will develop organisational behaviours and attitudes which are inclusive and where racism and discrimination are challenged.
- We will raise awareness of the wide range of services within **ellenor** to ensure that our community knows where to go to get the right support at the right time.

One of the key areas of work for 2025 will be Equality, Diversity and Inclusion (EDI)

We will be appointing a Diversity and Inclusion Officer who will continue to lead the outreach plans working with our diverse communities to ensure we develop services and opportunities that are culturally competent and meet the needs of our community.

The EDI surveys will be repeated, including the Birdsong survey was undertaken, and the EDI survey included for the first time, this has provided a benchmark and will be completed again in 2025.

PILLAR 2 OUR PEOPLE

- We will develop a reputation as an “Employer of Choice” offering new, flexible, innovative, and measurable ways of working (and reward) that will attract and retain quality staff and volunteers
- We will invest in our staff and volunteers to maximise the opportunity for personal and professional development in order to support the delivery of high-quality services
- We will develop our volunteer strategy to ensure that we have a range of roles that are accessible and inclusive
- We will further develop a holistic approach to staff and volunteer wellbeing, which creates a nurturing and supportive environment for the team
- We will ensure that our staff team are representative of our diverse local community, where staff can be their ‘authentic self’ at work

One of the key areas of work for 2025 will be Volunteers

Volunteers are integral to our success and development. We will be developing our Volunteer Strategy for 2024-2027 which will demonstrate how we aim to continue as a successful volunteer involving organisation by setting out the plans for our Volunteer Program. We want to ensure that we have a range of roles and that are attractive to prospective volunteers, that are accessible and reflect the needs of the organisation, whilst also providing opportunities for volunteers from across our community to share and develop a range of skills, knowledge and experience. We will be reviewing how we support and communicate with our volunteers as we strive to increase both the number of volunteers and engagement opportunities to ensure they feel highly valued.

PILLAR 3 OUR SERVICES

- We will continue to embed the NHS 6 Ambitions for Palliative and end-of-life care in all our services
- We will share our knowledge and experience and work in partnership with other care providers in our community
- We will further develop our service to adopt an empowering, holistic approach that promotes the best quality of life possible for people and their families facing life-limiting, palliative and end-of-life needs throughout their journey. Our work will focus on ‘What Matters to you’ principles
- We will work collaboratively with local health and care providers to raise awareness of **ellenor** services and to ensure that everyone is able to make an informed choice regarding their palliative and end-of-life preferences
- We will work with our volunteers and community to establish a ‘Compassionate Neighbour’ approach

One of the key areas of work for 2025 will be developing our Wellbeing Services

With the opening of our new Outpatient facilities, we will implement and raise awareness of our expanded range of Wellbeing services to ensure our patients and families fully use of these new facilities. This includes improving our reach to ensure patients and families who have previously not used these services participate and get the benefits to improve their own wellbeing.

PILLAR 4 OUR QUALITY

- We will ensure that each person’s journey is marked by dignity, comfort, and the best quality of life, reflecting our belief that everyone deserves to live with grace and respect
- We will develop quality assurance measures to monitor and evaluate care processes and outcomes
- We will work towards service specific accreditation to ensure that we comply with good practice and service excellence
- We will continue to develop ongoing training programs to empower health and social care professionals with the latest knowledge and skills in palliative care, promoting a culture of lifelong learning and expertise
- We will continue to work towards becoming a ‘Centre of Excellence’

PILLAR 5 OUR ENVIRONMENT

- We will review our systems, across the organisation, to ensure that we can meet the increasing demand and demonstrate our impact and effectiveness
- We will secure financial stability, robust income generation and ensuring best value
- We will develop environmental sustainability that will reduce our 'carbon footprint'
- We will invest in new service development including our Wellbeing Centre
- We will build brand awareness through a robust marketing and communications strategy

The key areas of work for 2025, under Pillar 5, will be as follows:

Improving our income generation

Being financial sustainable and ensure we continue to have funds to develop our care services is a key objective of our strategic plan. Next year, we will continue to develop our ambitious fundraising strategy to improve our income generation through a diverse range of activities. There will be a push to complete the modernisation and improve the brand of our shops portfolio to ensure we sustain their income generation success. We will build on this success by acquiring new shops in new areas of our community to increase income and further raise awareness of our work.

Reducing our environmental impact

An important area of sustainability for the hospice and our community is ensuring we reduce our environmental impact and improve our cost efficiencies. We will start this process next year by developing a Green Plan to embed sustainability across our operations, ensuring we develop plans that are achievable and provide a net benefit. These include:

- increasing our paperless working and reducing paper wastage
- Being more energy efficient in our facilities and transport.
- Researching and implementing greener technology where costs allow.
- The Board have set aside designated reserves to ensure we play our part in reducing the community's carbon footprint.

Further develop IT

Having successfully implemented a new Care database during the year that has improved connectivity with our clinical partners to support improving patient care. We will start next year by implementing new databases and software to improve the efficiency of our support functions, including HR, Finance, Facility and Governance management.

GOVERNANCE AND COMPLIANCE

PAY POLICY

We seek to ensure that all employees receive appropriate pay and reward for their work, considering the financial resources available. All decisions about pay are taken according to the principles of equal pay for work of equal value. We aim to reward people fairly and equitably and to recognise individually the contribution which each person makes to our success. We want to ensure accountability, transparency, objectivity, and equality of opportunity. Independent external benchmarking studies are sought to compare market conditions.

Money available for pay reviews takes into consideration **ellenor**'s financial position during the year and its likely financial position in subsequent years via its budget approval process. The budgeted pot of money available to fund pay proposals is approved by the Board and recommended by the People Committee.

The Board delegates responsibility for individual non-executive pay proposals to the CEO and Executive Team.

The Board delegates responsibility for setting Executive pay to a panel of the People Committee comprising Trustees only with external benchmarking provided by the HR Director and/or independent external reviews commissioned.

With Board approval, during the year, work began on reviewing our current pay policy to ensure staff pay structures remain fair and competitive. During the year changes were made to our pay structure to accommodate the increases in the Living Wage and the impact of this on other pay. The Board then approved the implementation of this pay structure.

GOVERNANCE

The Board oversees the stewardship and monitoring of **ellenor**'s governance systems, processes, and reporting. The Board delegates the day-to-day governance to the Senior Information Risk Owner (SIRO). SIRO forms part of the Director of Finance and Resources responsibilities.

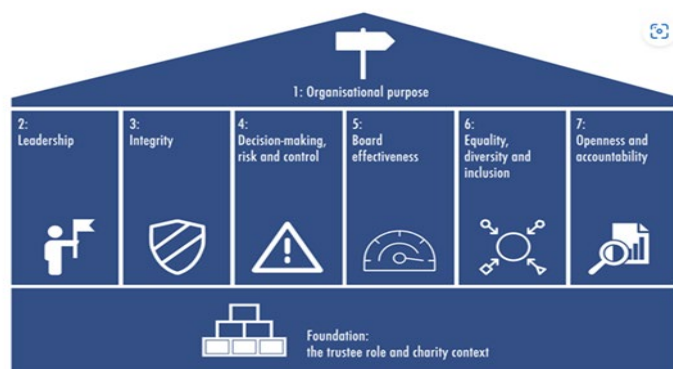
To support good governance and best practice, the SIRO has support from a Caldicott Guardian (Director of Care). To further improve our governance practices and policies, we employ a Head of Governance, Compliance and Projects to ensure we have a dedicated lead in these important areas for the charity. This role also incorporates the responsibilities of the Data Protection Officer and the Health and Safety lead.

An Information Governance meeting and a Governance and Compliance Panel hold monthly meetings with participation from a diverse cross section of department leads to discuss in detail **ellenor**'s day-to-day operational governance of the charity and create an action list to make further improvements.

CHARITY COMMISSION GOOD GOVERNANCE FRAMEWORK

Good governance in charities and specifically in **ellenor** is fundamental to our success. Over the last 12 months we have refreshed our Charity Governance Framework including clinical, non-clinical and Charity Governance.

We are best placed to achieve our ambitions and aims if we have embedded effective governance and the right leadership structures. After a period of turbulence in the senior leadership we can now report the solid leadership is in place from the Trustee level to the CEO and the Executive Leadership Team.



We recognise that skilled and capable trustees will help a charity attract resources and put them to best use. Good governance enables and supports a charity's compliance with relevant legislation and regulation.

It also promotes attitudes and a culture where everything works towards fulfilling the charity’s vision.

We have worked through the Charity Good Governance Framework, collaborating with Executive Leaders and Trustees and have developed an action plan to make improvements to our systems and processes and to be able to demonstrate high standards of governance.

Although the Code is not a legal or regulatory requirement. It draws upon, but is fundamentally different to, the Charity Commission’s guidance. The Code sets the seven key principles and recommended practice for good governance and is deliberately aspirational: we are pleased to report that we are making significant adjustments to ensure that we comply with the code of good practice across all of the seven principles.

Over the next year we will work through the agreed action plan and address any areas where we believe we can make improvements.

FUNDRAISING REGULATION

The Finance and Income Generation Committee and the Board of Trustees have oversight of **ellenor**'s compliance with fundraising regulation and receive regular reports on this matter. **ellenor** continues to adhere to the code of fundraising practice issued by the Institute of Fundraising and is a paid-up member of the new Fundraising Regulator.

During the year, no supporters contacted **ellenor** via the fundraising preference service, to ask for their contact details to be removed.

INTERNAL AUDIT

ellenor regularly undertakes audits of its services against national or local standards. All the local audits are taken to monitor and to improve clinical practice. These audits include medication and patient falls audits and are detailed in our Quality Account.

IT COMPLIANCE

ellenor has Cyber Essentials accreditation to ensure its IT security, systems and processes are aligned to best practice.

CARE QUALITY COMMISSION

As a health provider we are required to be registered with the Care Quality Commission (CQC) and are currently registered to carry out the following regulated activities: Treatment of disease, disorder, or injury.

The Care Quality Commission has not taken any enforcement action against us during 2023-24, and we have not participated in any special reviews or investigations by the CQC during this reporting period.

Our last on-site inspection by the CQC was announced and carried out on 25-27 July 2017. During the pandemic, the CQC suspended the routine inspection program. This suspension continued for the 2024 year. Instead, the CQC currently uses a mix of on-site and off-site monitoring.

THE CQC REPORTED:

During the year 2024, the CQC conducted off-site monitoring inspections at various monthly intervals throughout the year. The last formal Direct Monitoring Call was 7th June 2023, as a result of this the following wording has been added to the CQC website in relation to **ellenor**:

“We carried out a review of the data available to us about **ellenor** Gravesend on 7th June 2023. We have not found evidence that we need to carry out an inspection or reassess our rating at this stage. This could change at any time if we receive new information. We will continue to monitor data about this service.” (Care Quality Commission).

We received an overall rating of Outstanding

Is the Service Safe?	Good	●
Is the Service Effective?	Good	●
Is the Service Caring?	Outstanding	★
Is the Service Outstanding?	Outstanding	★
Is the Service Well led?	Good	●

The last CQC inspection full report can be found at:
www.cqc.org.uk/sites/default/files/new_reports/INS2-2810386868.pdf

POLICY REVIEW

Our Organisation has seen many changes in this past year, which has changed our culture, working environment and organisational expectations. This has resulted in a review of several policies, in particular HR related policies and health and safety policies. The following policy documents have seen the most significant changes:

- DBS Policy
- Annual Leave Policy
- Harassment and Bullying Policy
- Resolution Policy, which replaces the Grievance Policy
- Family Leave Policy
- Equality, Diversity and Inclusion Policy
- Mental Health and Wellbeing Policy
- Business Continuity Policy

FINANCIAL REVIEW

In a year with challenging economic uncertainty, overall, **ellenor** generated a small net income surplus of £396k (2023: £798k). Despite these challenges, net income from income generating and investment activities, available for charitable purposes, was only slightly below (1%) the prior year, £3,969k (2023: £4,018k). The proportion of this income available for charitable purposes was 69% (2023: 70%). This was despite costs rising to generate this income by 7%. Legacy income reduced from £1,752k to £1,188k but this was offset by growth in fundraising income of £648k and shops income of £68K. Fundraising income included £1,043k of income restricted to the construction of the new Outpatient facilities at the hospice site at Gravesend.

The Board were particularly pleased with that the Trading subsidiary company continued to show growth in net income, £26k (2023: £11k). As prior to 2023 the Trading subsidiary was incurring net losses. However, the Lottery subsidiary net income declined by £126k in comparison to prior year, £442k (2023: £569k), mainly due to a net decline in membership, as well as inflationary increases in costs. The Board have agreed further investment in the Lottery subsidiary in 2024 with an aim to increase net membership.

Overall income from charitable activities increased by £220k despite a fall in funding in our NHS Children's grant for our children services. We were thankful for the collaborative work in conjunction with our neighbouring hospices to enable us to receive a small uplift in our block grant funding from our local Integrated Care Board (ICB). This was welcomed by our Board, as costs to run our charitable activities increased by £529k. Some of this was due to increased activity in our care services, however the majority was due to the impact on inflation to run these services. Staff being our most important asset to deliver our charitable services each year, inflation on staff costs impacted the hospice. These staff costs increased by £364k in comparison to the prior year.

In 2024 we will continue to work collaboratively with other local hospices, to demonstrate the impact of this inflation has on our costs and the growing gap in this funding resulting in more pressure on our voluntary income to try to bridge that gap. Although we worked hard to control costs during the year it was important we did so without impacting the delivery of our services. Therefore, we were extremely grateful, during the year, for the continued generosity of support from our local community to help end the year with a small net surplus of funds.

HIGHLIGHTS 2024

A small group net surplus, despite high inflation during the year impacting on the hospice and local economy.

All teams working together to control expenditure despite an environment of high inflation and a continued cost of living crisis for our supporters.

Our Ellenor Lions Hospices Trading Company continuing growth in net income in comparison to 2023 and losses prior to that.

Our collaboration with other local

Statement of financial activity - Summary

	2024 £'000	2023 £'000	Movement %
Legacy income	1,188	1,752	(32)
Fundraising income	2,215	1,567	41
Retail and Lottery trading income	2,257	2,286	(1)
Investment and other income	129	109	19
Total income generation	5,790	5,714	1
Costs of generating funds and investments	1,821	1,695	7
Net income available for charitable purposes	3,969 69%	4,018 70%	(1)
Income from charitable activities	2,420	2,200	10
Expenditure on charitable activities	(5,988)	(5,459)	10
Net Income	401	760	(47)
Net gains/(losses) on investments	(4)	38	(112)
Net movement of funds	396	798	(50)

FINANCIAL PERFORMANCE

EXPENDITURE

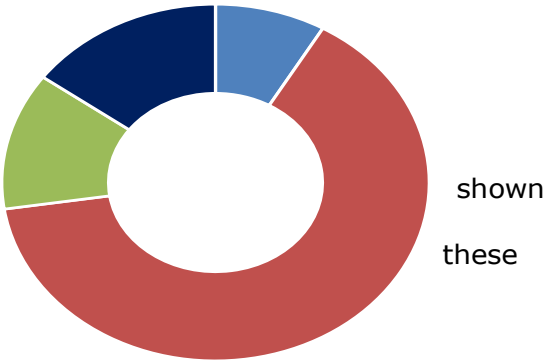
Overall total expenditure for 2024 increased by £655k, a total of £7,809k (2023: £7,154k). 77% was spent on our charitable activities and 23% on the costs of raising income from our diverse range of income generating activities.

Excluding our trading activities, for every £1 spent on our fundraising income generating activities, £7.06 was raised for our charitable activities, (2023: £7.18).

Not included in expenditure for the year is costs spent on our new Outpatient extension and refurbishment of existing facilities. At year end these costs were £3,281k and are in the prepayment figures on the balance sheet. At the end of this construction project (September 2024) will be capitalized, along with the estimated future capital commitments to complete the project of £3,898k.

What did we spend the money on?

	£'000
FUNDRAISING & LOTTERY	654
ADULT SERVICES	5,016
CHILDREN SERVICES	972
SHOPS & OTHER	1,167



INCOME

Overall total income for 2024 increased by £296k, a total of £8,210k (2023: £7,914k). Most of the income came from donations and legacies. Funding for charitable activities from our local Integrated Care Board (ICB) and local authorities accounted for 29% of total income. Therefore 71% of income needed to be raised via our income generating activities to fund our services comes from voluntary income through fundraising, lottery and as well as our investments.

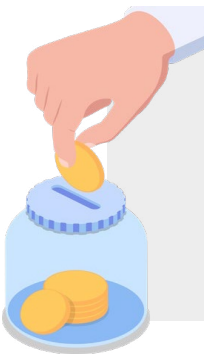
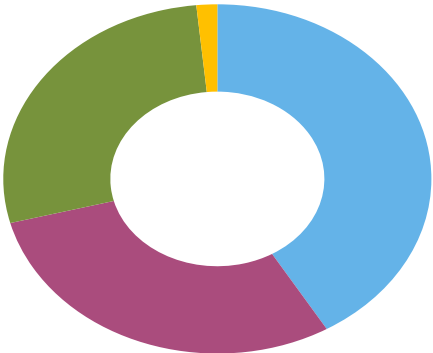
GOING CONCERN

The Trustees have reviewed our financial position and financial forecasts, taking into account the levels of investment reserves and cash, and the systems of financial control and risk management.

As a result of this review, the Trustees believe that we are well placed to manage operational and financial risks successfully. Accordingly, the Trustees have a reasonable expectation that the Charity and the Group have adequate resources to continue in operational existence for the foreseeable future, being a period of at least 12 months from the approval of the financial statements. Therefore, the Trustees continue to support the going concern basis in accounting in preparing the annual accounts.

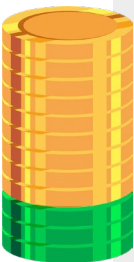
How was the income raised?

	£'000
DONATIONS AND LEGACIES	3,404
ICB & LOCAL AUTHORITIES	2,420
SHOPS AND LOTTERY	2,257
INVESTMENTS & OTHER	129



In 2024 for every £1 spent on fundraising * £7.06 was raised for the charity.

* Excludes trading activities and includes legacy income



29%*
Only 29%* of our income comes from the NHS and local authorities.

* Income from Charitable activities as a % of total income

RESERVES

POLICY

The Trustees have agreed a reserves policy with a target of having enough general funds to cover at least 6 months of the charity's operating costs. The Trustees believe this level of funds is necessary to ensure an uninterrupted provision of its charitable activities due to the unpredictable nature of the charity's incoming funds.

Whilst the Trustees and the Senior Management Team are confident that **ellenor** has good internal management of cash flow and budgetary processes, the timing of incoming funds into the charity is always difficult to predict due to their nature.

A large proportion of this voluntary income (71%) can fluctuate and some of this is hard to predict and forecast, therefore **ellenor** requires cash reserves to maintain working capital and smooth out these fluctuations. For example, in 2024 14% of our total income was received via legacies. This year's income from legacies decreased by 32% in comparison to the previous year. As well as the amount, the timing of legacies being received is unpredictable, particularly those that are complex. As the charity requires staff resources continually to run the hospice care services 365 days, 24/7, the Board regard these costs as fixed in nature, as well as other fixed costs such as premises running costs. At the end of 2024 year, the cost-of-living crisis and inflation is still a factor for our local community. It is likely to continue to impact on our costs in the near future and competition for our income-generating activities remains a challenge. In 2025 year, we are currently forecasting that financial performance will remain challenging and may well need to use our general reserves to manage cash flows through this period.

The hospice has a large proportion of income that fluctuates and is unpredictable in nature with a high proportion of fixed costs needed to operate. The Trustees are satisfied that having a minimum level of reserves to cover 6 months' operating costs is the right policy currently.

The Trustees and Senior Management monitor and review cash reserves on a weekly basis. **ellenor** relies predominantly on incoming funds from voluntary income through fundraising.

Funds Analysis	2024 £'000	2023 £'000
Total funds of Group	17,979	17,583
Less: restricted funds	1,071	883
Unrestricted funds	16,908	16,700
Less: designated funds	9,548	6,293
General Funds	7,360	10,407
Less: Reserves Policy for Business Continuity	3,905	3,577
General Funds - other	3,455	6,830
Months cover	5.3	11.5

RESERVES DURING THE YEAR

On 31 March 2024, **ellenor** total reserves amounted to £17,979k which comprised of the following:

- Restricted Funds - £1,071k
- Designated Funds - £9,548k
- General Funds for Reserves Policy - £3,905k
- General Funds other - £3,455k

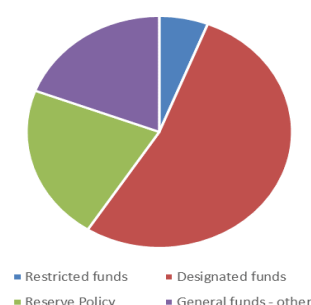
Restricted Funds

Restricted reserves are mainly income monies received restricted to the Outpatient hospice development.

Designated Funds

Designated reserves are the monies the Board have agreed to set aside to fund the completion of the hospice development, to replace other ageing fixed assets important to the continuation of the operation of the hospice and for various investments to support completing key objectives for our strategy to 2027 necessary to build a financial sustainable future for the hospice.

The breakdown of these designated reserves are as follows:



Designated Reserves

£'000

Designated fund - Property Development	3,898
Designated fund - Strategic investments	3,595
Designated fund - Fixed Assets	2,055
Total designated	<u>9,548</u>

Strategic investments include further necessary funds for IT, further development/modernisation of our hospice facilities & grounds, support acquisition of new shops & refurbish existing, improve our investment properties and start work to mitigate our environmental impacts.

Post year end, the Board further reviewed our designated reserves and approved the priority need to designate a further £3.5m of reserves to ensure that strategy objectives were met satisfactorily. On review the Board agreed that more reserves are required to be set aside to modernise the hospice facilities and cover rising inflationary costs for these works since the last review. They also agreed more funds are needed to support investment to improve our care activities post hospice development. Also to further reduce our carbon footprint, accelerate income in fundraising and retail activities to become more financially sustainable in the future. To have a contingency to cover rising wage inflation in the local job market in which we compete necessary to retain and attract staff crucial to run our hospice services.

General Funds

The Board recognises that the charity's level of general funds remains above its 6 months reserve funds policy in 2024. General funds, excluding funds needed to maintain our 6 months reserves policy, decreased from £6.8m (2023) to £3.5m (2024). Post year end, the Board approved the need designate a further £3.5m from these general funds to achieve the strategy objective to achieve future financial sustainability, improve our care services and completely modernise our care facilities.

The Trustees are also aware that the charity needs an appropriate level of contingency which ensures the charity can sustainably navigate the likely increasing pressure on future charitable cashflows, namely:

- Continued rising inflation in the national economy.
- Likely increased wage inflation from future living wage increases and local NHS pay increases. Therefore, we may need funds to remain competitive to retain and attract key clinical and support staff required to run our services.
- Continued national labour shortage of clinically trained staff.
- Local Commissioning funding either remaining static or below inflation.
- Rising demand for our services and from a rising ageing population
- Continued voluntary income support from our local community, who are facing a continued cost of living crisis.

The Board is mindful that the charity is forecasting and budgeting for a challenging year in 2025 where it is estimated that continued increasing inflationary charity operating costs are unlikely to be matched by the income we receive in that year, with any deficit coming from general funds.

Therefore in 2025 it is likely that our general funds balance will just be enough to cover our 6 months reserves policy, as business continuity contingency, required to financially navigate a predicted challenging year, with increasing inflationary costs and fluctuating income streams.

STATEMENT OF TRUSTEE'S RESPONSIBILITIES

The Trustees, who are also directors of **ellenor** for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year and not approve the financial statements unless they are satisfied that the financial statements give a true and fair view of the state of the affairs of the Charity as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the year then ended.

In preparing financial statements which give a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently,
- observe the methods and principles of the Charities SORP,
- make judgements and estimates that are reasonable and prudent,
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements,
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis.

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and which enable them to ensure that the financial statements comply with the Companies Act 2006. The Trustees are also responsible for safeguarding the assets of the charitable company and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

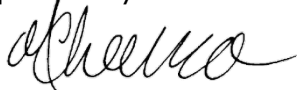
The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website.

Each of the Trustees, who held office at the date of approval of this Trustees' Report, has confirmed that there is no information of which they are aware which is relevant to the audit but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are made aware of such information.

AUDIT

For the year ended 31st March 2024, the Board approved the continued appointment of Moore Kingston Smith LLP as our auditors. Moore Kingston Smith LLP have expressed their willingness to continue in office and will be deemed reappointed for the next financial year in accordance with section 487(2) of the Companies Act 2006, unless the company receives notice under section 488(1) of the Companies Act 2006.

The Annual Report incorporating the Strategic Report, Directors' Report and Trustees' Annual Report was approved by the Trustees on 18 September 2024 and signed on their behalf by:



Mac Cheema - Chair of Trustees

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS AND TRUSTEES OF ELLENOR

OPINION

We have audited the financial statements of Ellenor (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2024 which comprise of the Consolidated Statement of Financial Activities, the Group and Parent Charitable Company Balance Sheets, the Consolidated Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 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 groups and the parent charitable company's affairs as of 31 March 2024 and of the group's incoming resources and application of resources, including its income and expenditure, for the year then ended.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006 and the Charities Act 2011.

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 charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

CONCLUSIONS RELATING TO GOING CONCERN

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the groups and parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

OTHER INFORMATION

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual 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.

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 course of 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 themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' annual report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' annual report have 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 parent charitable company and their environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' annual report.

We have nothing to report in respect of the following matters where the Companies Act 2006 and the Charities Act 2011 require us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company's 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' exemption in preparing the Trustees' Annual Report and from preparing a strategic report.

RESPONSIBILITIES OF TRUSTEES

As explained more fully in the Trustees' responsibilities statement set out on page 32, 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 and 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 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

We have been appointed as auditor under the Companies Act 2006 and section 151 of the Charities Act 2011 and report in accordance with those Acts.

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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with ISAs (UK) we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the group and parent charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- Conclude on the appropriateness of the Trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the group and parent charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the group or parent charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure, and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the group to express an opinion on the consolidated financial statements.

We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit report.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

EXPLANATION AS TO WHAT EXTENT THE AUDIT WAS CONSIDERED CAPABLE OF DETECTING IRREGULARITIES, INCLUDING FRAUD

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.

The objectives of our audit in respect of fraud, are:

- To identify and assess the risks of material misstatement of the financial statements due to fraud;
- To obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and
- To respond appropriately to instances of fraud or suspected fraud identified during the audit.

However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Companies Act 2006, the Charities Act 2011, the Charity SORP, and UK financial reporting standards as issued by the Financial Reporting Council
- We obtained an understanding of how the charitable company complies with these requirements by discussions with management and those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with management and those charged with governance.
- We inquired of management and those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

- Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and those charged with governance and obtaining additional corroborative evidence as required.

There are inherent limitations in the audit procedures described above. We are less likely to become aware of instances of non-compliance with laws and regulations that are not closely related to events and transactions reflected in financial statements. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery or intentional misrepresentations, or through collusion.

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 and, in respect of the consolidated financial statements, to the charity's Trustees, as a body, in accordance with Chapter 3 of Part 8 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charitable company's members and Trustees those matters which 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 any party other than the charitable company, the charitable company's members, as a body, and the charity's Trustees, as a body, for our audit work, for this report, or for the opinion we have formed.

Moore Kingston Smith LLP

18th September 2024

Karen Wardell (Senior Statutory Auditor)

for and on behalf of Moore Kingston Smith LLP, Statutory Auditor
Orbital House
20 Eastern Road
Romford
RM1 3PJ

Moore Kingston Smith LLP is eligible to act as auditor in terms of Section 1212 of the Companies Act 2006.

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES

	Notes	Restricted Funds £	Unrestricted Funds £	Total 2024 £	Total 2023 £
INCOME FROM:					
Donations and legacies	2	1,042,500	2,361,321	3,403,821	3,319,018
Charitable activities services for families facing terminal illness	3	650,033	1,769,668	2,419,701	2,200,201
Other trading activities					
Subsidiary retail shops and lottery	8	-	909,059	909,059	941,733
Charity retail shops		-	1,348,193	1,348,193	1,344,302
Total trading activities		-	2,257,252	2,257,252	2,285,765
Investments		-	62,202	62,202	67,207
Other income – sundry		-	66,804	66,804	41,546
Total other income		-	66,804	66,804	41,546
Total income		<u>1,692,533</u>	<u>6,517,247</u>	<u>8,209,780</u>	<u>7,913,737</u>
EXPENDITURE ON:					
Raising funds					
Fundraising and trading activities		-	1,812,000	1,812,000	1,675,061
Charitable activities					
Services for families facing terminal illness		1,505,501	4,482,841	5,988,342	5,458,972
Other		-	8,882	8,882	20,166
Total expenditure	4	<u>1,505,501</u>	<u>6,303,723</u>	<u>7,809,224</u>	<u>7,154,199</u>
Net gains/(losses) on investments	11	-	(4,443)	(4,443)	38,498
Net movement in funds	7	187,032	209,081	396,113	798,036
Funds brought forward		883,471	16,699,416	17,582,887	16,784,851
Funds at 31 March 2024		<u>1,070,503</u>	<u>16,908,497</u>	<u>17,979,000</u>	<u>17,582,887</u>

The notes on pages 38 to 53 form part of these financial statements.

The statement of financial activities includes all gains and losses recognised in the year. All amounts derive from continuing activities.

Full comparative figures for the year ended 31 March 2023 are shown in note 24.

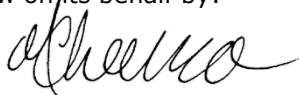
CONSOLIDATED GROUP AND CHARITY BALANCE SHEET

	Notes	GROUP		CHARITY	
		2024 £	2023 £	2024 £	2023 £
FIXED ASSETS					
Tangible fixed assets	10	2,555,853	2,652,878	2,555,853	2,652,878
Investments	11	13,792	13,235	13,794	13,237
Investment Properties	11	1,255,000	1,540,000	1,255,000	1,540,000
TOTAL FIXED ASSETS		<u>3,824,645</u>	<u>4,206,113</u>	<u>3,824,647</u>	<u>4,206,115</u>
CURRENT ASSETS					
Stocks of goods for resale	12	11,167	13,508	-	-
Debtors	13	5,058,638	4,926,105	5,517,138	5,507,963
Cash at bank and in hand		<u>9,766,324</u>	<u>11,022,024</u>	<u>9,269,071</u>	<u>10,407,946</u>
TOTAL CURRENT ASSETS		<u>14,836,129</u>	<u>15,961,637</u>	<u>14,786,209</u>	<u>15,915,909</u>
CREDITORS: amounts falling due within one year					
	14	<u>(681,774)</u>	<u>(2,584,863)</u>	<u>(644,465)</u>	<u>(2,537,216)</u>
NET ASSETS		<u>17,979,000</u>	<u>17,582,887</u>	<u>17,966,391</u>	<u>17,584,808</u>
FUNDS OF THE CHARITY					
General funds	17	7,360,112	10,406,271	7,347,503	10,408,192
Designated funds	17	9,548,385	6,293,145	9,548,385	6,293,145
Restricted funds	17	<u>1,070,503</u>	<u>883,471</u>	<u>1,070,503</u>	<u>883,471</u>
TOTAL CHARITY FUNDS		<u>17,979,000</u>	<u>17,582,887</u>	<u>17,966,391</u>	<u>17,584,808</u>

The charity net movement in funds for the year ended 31 March 2024 is a surplus of £381,583 (2023: surplus £786,665)

The Accounting Policies and notes on pages 38 to 53 form part of these Accounts.

The Accounts were approved and authorised for issue by the Board on 18 September 2024 and were signed below on its behalf by:



Mac Cheema
Chair of Trustees

CONSOLIDATED STATEMENT OF CASH FLOWS

		2024		2023	
	Note	Group £	Charity £	Group £	Charity £
Cash flows from operating activities	20	<u>(1,166,374)</u>	<u>(1,049,549)</u>	<u>4,297,605</u>	<u>4,237,027</u>
Cash flows from investing activities					
Purchase of tangible fixed assets		(89,326)	(89,326)	(119,556)	(119,556)
Loss on disposal of tangible fixed assets		-	-	715.00	715.00
Cash provided by (used in) Investing activities		<u>(89,326)</u>	<u>(89,326)</u>	<u>(118,841)</u>	<u>(118,841)</u>
Increase (decrease) in cash and cash equivalents in the year		<u>(1,255,700)</u>	<u>(1,138,875)</u>	<u>4,178,764</u>	<u>4,118,186</u>
Cash and cash equivalents at the beginning of the year		<u>11,022,024</u>	<u>10,407,946</u>	<u>6,843,260</u>	<u>6,289,760</u>
TOTAL CASH AND CASH EQUIVALENTS AT THE END OF THE YEAR		<u>9,766,324</u>	<u>9,269,071</u>	<u>11,022,024</u>	<u>10,407,946</u>

NOTES TO FINANCIAL STATEMENTS

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:

Statement of Compliance

The 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.

ellenor 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 note(s).

General information

The charity is a private company limited by guarantee, incorporated in England and Wales (company number 06302132) and a charity registered in England and Wales (charity number: 1121561). The charity's registered office is shown on page 5.

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 level and future plans gives Trustees confidence the charity will remain a going concern for the foreseeable future. A forecasted cashflow to March 2025 and going concern statement have been prepared, appraised, and approved by the Trustees at the Board meeting when these accounts were signed.

The going concern statement and cash flow forecasts included worst case scenarios, the investment needed to fund the hospice building development and the likely impacts of inflation. The Trustees also appraised contingency measures including where necessary by, utilising

designated reserves to improve income generation and support more efficient ways of working, maximizing freehold property investment potential and ensuring **ellenor** applies for all appropriate funding support available through demonstrating the impact and efficiency of our care services.

Although the increasing uncertainty in the UK economy makes forecasting with a degree of certainty a challenge, the Trustees are satisfied that the senior management's plans and measures will result in enough group reserves and investments to cope with the economic uncertainty.

As the near future remains volatile the Finance and Income Generation Committee will continue to monitor the going concern basis of the charity throughout the year. This includes working closely with the directors of Ellenor Lions Hospices Trading Limited to ensure the subsidiary remains profitable and taking appropriate action where it does not.

Income recognition

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 in cash 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.

NOTES TO FINANCIAL STATEMENTS

Grants

Grants are recognised in full in the statement of financial activities in the year in which the charity has entitlement to the income, where grant conditions have been met, the amount of income receivable can be measured reliably and there is probability of receipt.

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.

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 comprises fundraising, charity shops, lottery, and trading activities.
- Expenditure on charitable activities comprises adults and children services for families facing life-limiting illness.
- Other expenditure represents the costs associated with investment properties.

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.

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.

Operating leases

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

Post yearend events and capital commitments

In December 2022 the charity signed a construction contract to develop the hospice with an extension to the building and refurbishment of existing parts, with work started in March 2023. The costs of this project will be capitalised on completion, estimated to be September 2024. This means the charity has future capital commitments of £3.9m at year end 2024. Of the total development costs, £3.6m was spent during the year with a remaining £3.9m to be spent post year end.

During the year the trustees approved an increase designated reserves by £800k to ensure the funds were in place to complete phase 1 of the hospice development. Notes for this are shown in the Reserves section of the Trustee report and under note 17 of the Financial Statements.

Donated Goods

The Trustees consider that the valuation of goods donated for resale at the point of receipt is impractical, due to the high volume of low value items and the administrative costs involved in valuation. Goods donated for resale are therefore recognised in the accounts at the point of sale.

NOTES TO FINANCIAL STATEMENTS

Investments

Investments are a form of basic financial instruments and are initially shown in the financial statements at market value. Movements in the market value of investments are shown as unrealised gains and losses in the Statement of Financial Activities.

Profits and losses on the realisation of investments are shown as realised gains and losses in the Statement of Financial Activities. Realised gains and losses on investments are calculated between sales proceeds and their opening carrying values or their purchase value if acquired subsequent to the first day of the financial year. Unrealised gains and losses are calculated as the difference between the fair value at the year end and their carrying value.

Realised and unrealised investment gains and losses are combined in the Statement of Financial Activities.

Fixed assets

Fixed assets are stated at cost or deemed cost (donated valuation at estimated fair value) less accumulated depreciation and impairment losses. Assets costing more than £500 are capitalised.

Depreciation is calculated to write off the costs of the fixed asset by equal instalments as follows:

- Motor vehicles - 4 years reducing balance.
- Furniture, fittings, and equipment - 3-, 5- and 10-years straight line
- Leasehold improvements - life of lease
- Freehold land and property (over 50 years) - nil depreciation

Financial instruments

The charity only has financial assets and financial liabilities of a

kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value except for bank loans which are subsequently measured at amortised cost using the effective interest method.

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.

Stock

Stock is valued at the lower cost or net realisable value.

Funds

Unrestricted funds are donations and other income receivable or generated for the objects of the charity.

Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

Restricted funds are those funds which are to be used in accordance with specific instructions imposed by the donor or trust deed.

Employee 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 accrual basis and in line with FRS 102.

NOTES TO FINANCIAL STATEMENTS

Pension scheme

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

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. The indicative value of volunteers' contributions is valued as their estimated average time spent helping the charity, at the charity's minimum salary rate.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Estimates and judgements

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Although these estimates are based on management's best knowledge of the amount, events or actions, actual results ultimately differ from those estimates.

The Trustees consider the valuation of investment property and the recognition of legacy income to be the areas of significant judgement.

NOTES TO FINANCIAL STATEMENTS

2. DONATIONS AND LEGACIES	Restricted Funds	Unrestricted Funds	Total 2024	Total 2023
	£	£	£	£
Donations	1,042,500	1,172,838	2,215,338	1,567,400
Legacies	-	1,188,483	1,188,483	1,751,618
	<u>1,042,500</u>	<u>2,361,321</u>	<u>3,403,821</u>	<u>3,319,018</u>

3. INCOME FROM CHARITABLE ACTIVITIES	Restricted Funds	Unrestricted Funds	Total 2024	Total 2023
	£	£	£	£
Department of Health	179,647	-	179,647	199,608
Local authority contracts	422,097	1,634,507	2,056,604	1,939,148
Other charitable income	1,789	33,574	35,363	29,170
Education and training	46,500	101,587	148,087	32,275
	<u>650,033</u>	<u>1,769,668</u>	<u>2,419,701</u>	<u>2,200,201</u>

4. ANALYSIS OF GROUP EXPENDITURE	Direct Costs - Staff	Direct Costs - Other	Support Costs	Total 2024
	£	£	£	£
Cost of generating voluntary income	381,590	72,154	28,291	482,035
Fundraising trading:				
Charity shops	395,500	192,102	301,560	889,162
Trading company	42,175	165,429	60,923	268,527
Lottery company	11,225	143,035	18,016	172,276
Investment property expenses	-	8,882	-	8,882
Charitable activities:				
Services for adults	3,858,137	477,193	681,081	5,016,411
Services for children and young people	790,221	97,739	83,971	971,931
	<u>5,478,848</u>	<u>1,156,534</u>	<u>1,173,842</u>	<u>7,809,224</u>

4. ANALYSIS OF GROUP EXPENDITURE (2023 COMPARABLES)	Direct Costs - Staff	Direct Costs - Other	Support Costs	2023 Total
	£	£	£	£
Cost of generating voluntary income	388,536	60,124	13,734	462,394
Fundraising trading:				
Charity shops	403,175	135,683	311,982	850,841
Trading company	38,438	135,502	45,194	219,134
Lottery company	13,111	111,395	18,186	142,692
Investment property expenses	-	20,166	-	20,166
Charitable activities:				
Services for adults	3,462,661	380,025	642,633	4,485,319
Services for children and young people	807,276	89,142	77,235	973,653
	<u>5,113,197</u>	<u>932,036</u>	<u>1,108,965</u>	<u>7,154,199</u>

NOTES TO FINANCIAL STATEMENTS

5. ANALYSIS OF SUPPORT COSTS	Support Premises £	Admin £	Finance and IT £	Governance £	2024 Total £
Raising funds:					
Cost of generating voluntary income	-	7,275	5,221	15,795	28,291
Fundraising trading:					
Charity shops	249,728	7,490	20,718	23,624	301,560
Trading company	30,270	21,877	3,410	5,366	60,923
Lottery company	-	6,900	5,750	5,366	18,016
Charitable activities:					
Services for adults	63,155	404,674	174,351	38,901	681,081
Services for children and young people	12,935	27,150	35,710	8,176	83,971
	<u>356,088</u>	<u>475,366</u>	<u>245,160</u>	<u>97,228</u>	<u>1,173,842</u>

5. ANALYSIS OF SUPPORT COSTS (2023 COMPARABLES)	Support Premises £	Admin £	Finance and IT £	Governance £	2023 Total £
Raising funds:					
Cost of generating voluntary income	-	792	-	12,942	13,734
Fundraising trading:					
Charity shops	267,839	5,581	20,970	17,592	311,982
Trading company	20,646	16,944	2,735	4,869	45,194
Lottery company	0	7,505	5,672	5,009	18,186
Charitable activities:					
Services for adults	25,232	462,220	119,607	35,574	642,633
Services for children and young people	5,919	35,085	28,056	8,175	77,235
	<u>319,636</u>	<u>528,128</u>	<u>177,040</u>	<u>84,161</u>	<u>1,108,965</u>

6. GOVERNANCE COSTS INCLUDE:	2024 £	2023 £
Staff costs	19,108	36,782
Auditor's remuneration: Audit work	29,260	27,800
Professional fees	48,860	19,579
	<u>97,228</u>	<u>84,161</u>

7. NET INCOME FOR THE YEAR IS STATED AFTER CHARGING:	2024 £	2023 £
Depreciation of tangible fixed assets: - owned by the charitable group	186,351	214,358
Auditors' remuneration	19,200	18,250
Auditors' remuneration - subsidiaries	<u>10,060</u>	<u>9,550</u>

No expenses were reimbursed to Trustees in the current year ended March 2024 (2023: £nil).
No Trustee received remuneration in the current or prior year.

NOTES TO FINANCIAL STATEMENTS

8. SUBSIDIARIES

	2024	2023
	£	£
Ellenor Lions Hospices Trading Limited		
Turnover	294,659	230,504
Cost of sales	(206,838)	(172,328)
Gross profit	87,821	58,176
Administrative expenses	(61,689)	(46,806)
Profit/(loss) for the year	26,132	11,370
Gift aid distribution to parent	(11,604)	-
Profit/(loss) after distribution	14,528	11,370
Net assets	1	(14,527)
	2024	2023
	£	£
Ellenor Lions Hospices Lottery Company Limited		
Turnover	614,303	711,206
Cost of sales	(105,104)	(103,014)
Gross profit	509,199	608,192
Administrative expenses	(67,172)	(39,678)
Operating profit	442,027	568,514
Interest receivable	95	23
Profit/(loss) for the year	442,122	568,537
Gift aid donation to parent	(442,122)	(568,537)
Profit/(loss) after distribution	-	-
Net assets	12,610	12,610

Note 22 provides further details of the charity's investment in the subsidiary undertakings.

NOTES TO FINANCIAL STATEMENTS

9. STAFF COSTS AND NUMBERS

Group	2024 £	2023 £
Staff costs were as follows:		
Salaries and wages	4,815,834	4,544,604
Social security costs	400,091	349,535
Pension contributions	262,923	213,942
Redundancy	-	5,116
Group total staff costs were	<u>5,478,848</u>	<u>5,113,197</u>
Charity total staff costs were	<u>5,425,448</u>	<u>5,061,648</u>

The total employee salary and benefits of the key management personnel of the Group and Charity were £452,629 (2023: £431,779). These salaries include Employers National Insurance Contributions.

The number of employees whose emoluments for the year fell within the following bands were:	2024 Number	2023 Number
£60,001 - £70,000	3	3
£70,001 - £80,000	3	2
£80,001 - £90,000	2	3
£90,001 - £100,000	2	-

The above employees are accruing pension contributions totalling £58,778 (2023: £37,190).

Group	2024 Number	2023 Number
The average number of employees during the year was as follows:		
Charitable activities	135	129
Finance and Admin	5	5
Fundraising	14	16
	<u>154</u>	<u>150</u>
 The Charity average number of employees	 <u>152</u>	 <u>148</u>

NOTES TO FINANCIAL STATEMENTS

10. TANGIBLE FIXED ASSETS

Group	Freehold Property £	Furniture & Equipment £	Motor Vehicles £	Total £
Cost				
At 1 April 2023	4,166,383	1,403,509	76,491	5,646,383
Additions	45,561	43,765	-	89,326
Disposals		(3,406)	-	(3,406)
At 31 March 2024	<u>4,211,944</u>	<u>1,443,868</u>	<u>76,491</u>	<u>5,732,303</u>
Depreciation				
At 1 April 2023	1,716,228	1,204,661	72,616	2,993,505
Charge for the year	77,964	106,887	1,500	186,351
Disposals	-	(3,406)	-	(3,406)
At 31 March 2024	<u>1,794,192</u>	<u>1,308,142</u>	<u>74,116</u>	<u>3,176,450</u>
Net book value at 31 March 2024	<u>2,417,752</u>	<u>135,726</u>	<u>2,375</u>	<u>2,555,853</u>
At 31 March 2023	<u>2,450,155</u>	<u>198,848</u>	<u>3,875</u>	<u>2,652,878</u>
Charity				
Cost				
At 1 April 2023	4,166,384	1,403,509	76,491	5,646,384
Additions	45,561	43,765	-	89,326
Disposals		(3,406)	-	(3,406)
At 31 March 2024	<u>4,211,945</u>	<u>1,443,868</u>	<u>76,491</u>	<u>5,732,304</u>
Depreciation				
At 1 April 2023	1,716,229	1,204,661	72,616	2,993,506
Charge for the year	77,964	106,887	1,500	186,351
Disposals	-	(3,406)	-	(3,406)
At 31 March 2024	<u>1,794,193</u>	<u>1,308,142</u>	<u>74,116</u>	<u>3,176,451</u>
Net book value at 31 March 2024	<u>2,417,752</u>	<u>135,726</u>	<u>2,375</u>	<u>2,555,853</u>
At 31 March 2023	<u>2,450,155</u>	<u>198,848</u>	<u>3,875</u>	<u>2,652,878</u>

Not included in tangible fixed assets is capital commitments of £7.5m for the construction of the hospice development. As per note 13, £3,281,188 (2023: £619,032) has been spent to date and forms part of prepayments. This will be capitalised and included in tangible fixed assets on completion of the project, estimated to be in September 2024.

NOTES TO FINANCIAL STATEMENTS

11. INVESTMENT PROPERTY	
	Freehold Investment Property
	£
Group	
Valuation	
At 1 April 2023	1,540,000
Revaluations	(5,000)
Sale of Investment	(280,000)
At 31 March 2024	1,255,000
Company	
Valuation	
At 1 April 2023	1,540,000
Revaluations	(5,000)
Sale of Investment	(280,000)
At 31 March 2024	1,255,000

The above valuations are based on 2024 survey revaluations made by a RICS Registered Valuer.

The Trustees consider that the value of investment properties is a fair reflection of their current value on an open market value for existing use basis as at 31st March 2024.

INVESTMENTS: Group	2024 £	2023 £
Market value at 1 April	13,235	14,737
Revaluations	557	(1,502)
Market value at 31 March	13,792	13,235
Historical cost as at 31 March	8,106	8,106

All the above shares are equities listed on the London Stock Exchange.

INVESTMENTS: Charity	Sub total brought forward £	Shares in Group Undertakings £	Total £
Market Value			
At 1 April 2023	13,235	2	13,237
Revaluations	557	-	557
At 31 March 2024	13,792	2	13,794

All the fixed asset investments are held in the UK. The shares in group undertakings are the charity's shares in its wholly owned subsidiaries – Ellenor Lions Hospices Trading Limited and Ellenor Lions Hospices Lottery Company Limited.

NOTES TO FINANCIAL STATEMENTS

12. STOCKS

	2024		2023	
	Group £	Charity £	Group £	Charity £
Finished goods and goods for resale	<u>11,167</u>	<u>-</u>	<u>13,508</u>	<u>-</u>

13. DEBTORS

	2024		2023	
	Group £	Charity £	Group £	Charity £
Amounts falling due within one year				
Trade debtors	15,858	15,858	1,827,531	1,827,531
Amounts owed by group undertakings	-	460,573	-	584,906
Other debtors	552,201	552,201	64,821	63,846
Prepayments, legacies and accrued income	<u>4,490,579</u>	<u>4,488,506</u>	<u>3,033,753</u>	<u>3,031,680</u>
	<u>5,058,638</u>	<u>5,517,138</u>	<u>4,926,105</u>	<u>5,507,963</u>

Prepayments include £3,281,188 (2023: £619,032) spent on hospice development at year end, this will be transferred to tangible fixed assets on completion of the project, estimated to be September 2024.

14. CREDITORS

	2024		2023	
	Group £	Charity £	Group £	Charity £
Amounts falling due within one year				
Trade Creditors	339,661	332,236	321,543	321,578
Other taxes and social security	97,675	97,675	90,255	90,255
Other creditors	50,590	50,625	56,060	56,095
Accruals	193,848	163,930	251,733	251,698
Deferred income	<u>0</u>	<u>0</u>	<u>1,865,272</u>	<u>1,817,590</u>
	<u>681,774</u>	<u>644,466</u>	<u>2,584,863</u>	<u>2,537,216</u>

The above 2023 deferred income includes £1,714,090 funding for clinical services that was performed in 2024 under a grant agreement.

NOTES TO FINANCIAL STATEMENTS

15. OPERATING LEASE COMMITMENTS

At the year end, the charity was committed to make the following payments in total in respect of operating leases

Group	Vehicle Lease 2024 £	Vehicle Lease 2023 £	Shop Leases 2024 £	Shop Leases 2023 £
Leases which expire:				
Within one year	1,098	6,590	130,746	147,288
Within two to five years	-	1,647	290,708	214,208
Greater than 5 years	-	-	162,500	64,500
Charity				
Leases which expire:				
Within one year	1,098	6,590	130,746	147,288
Within two to five years	-	1,647	290,708	214,208
Greater than 5 years	-	-	162,500	64,500

16. ANALYSIS OF GROUP NET ASSETS

	Restricted Funds £	Designated Funds £	General Funds £	Total Funds £
Fixed assets	500,503	2,055,349	1,268,793	3,824,645
Current assets	570,000	7,493,036	6,773,093	14,836,129
Current liabilities	-	-	(681,774)	(681,774)
Net assets at 31 March 2024	1,070,503	9,548,385	7,360,112	17,979,000

ANALYSIS OF GROUP NET ASSETS (2023 COMPARABLES)

	Restricted Funds £	Designated Funds £	General Funds £	Total Funds £
Fixed assets	559,733	2,093,145	1,553,235	4,206,113
Current assets	323,738	4,200,000	11,437,899	15,961,637
Current liabilities	-	-	(2,584,863)	(2,584,863)
Net assets at 31 March 2023	883,471	6,293,145	10,406,271	17,582,887

NOTES TO FINANCIAL STATEMENTS

17 ANALYSIS OF FUNDS	Balance 01-Apr-23 £	Income £	Expenditure £	Investment/ Transfers £	Balance 31-Mar-24 £
Unrestricted funds:					
General fund	10,406,271	6,517,247	(5,201,759)	(4,361,647)	7,360,112
Designated fund - Property Development (A)	4,200,000		(1,101,964)	800,000	3,898,036
Designated fund - Strategic invest's (B)				3,595,000	3,595,000
Designated fund - Fixed Assets (C)	2,093,145			(37,796)	2,055,349
Total unrestricted funds	16,699,416	6,517,247	(6,303,723)	(4,443)	16,908,497
Restricted funds:					
Property extension 2008 (1)	142,157		(7,095)		135,062
Hospice DTU extension 2010/11 (2)	318,036		(14,850)		303,186
NHS England Grant 2014/15	99,540		(37,285)		62,255
<i>Climate control and bathroom refurbishment</i>					
Restricted Legacy - Capital Dev	-				-
NHS England Children's	-	179,647	(179,647)		-
Hospice Grant 2023/24					
ICB - Care Home Support	-	258,220	(258,220)		-
ICB - Crisis Hub Funding	-	49,500	(49,500)		-
ICB - Night Sitting Pilot	-	25,000	(25,000)		-
ICB - Bereavement Support	-	26,674	(26,674)		-
ICB - Ageing Well Funding	-	17,810	(17,810)		-
ICB - Compassionate Communities	-	10,000	(10,000)		-
PEoLC - Bereavement Survey	-	1,789	(1,789)		-
ICB - Step Down Patients Grant	-	34,893	(34,893)		-
Various Education & Training	-	46,500	(46,500)		-
Various Donated Income	1,890	22,500	(24,390)		-
Capital Appeal Income (3)	321,848	1,020,000	(771,848)		570,000
Total restricted funds	883,471	1,692,533	(1,505,501)	-	1,070,503
Group total	17,582,887	8,209,780	(7,809,224)	(4,443)	17,979,000

- 1) The property extension fund was a capital project relating to the extension of the Gravesend hospice in 2008. The NHS England Children's Hospice grant 2023/24 is restricted to paediatric activities.
 - 2) The Hospice at Gravesend had a further extension which was completed in 2011. The Department of Health funded this capital project.
 - 3) Capital Appeal income with a balance of £570,000 is also restricted to development of the hospice at Gravesend.
- A) The designated fund property – has been designated to a property extension and refurbishment for Outpatients at the Hospice, Gravesend. Building works started in March 2023 and due for completion in September 2024.
- B) In 2024, the Board approved to designate £3.6m of general reserves to fund some important strategic investments that will be needed to ensure that the charity achieves its strategic aims between 2023 to 2027. This includes investments in modernising our Inpatient Unit & common areas, hospice patient gardens, refurbishing our shops, and further developing our IT capabilities.
- C) The designated fund Fixed Assets represents the net book value of tangible fixed assets excluding those already accounted for in restricted funds.

NOTES TO FINANCIAL STATEMENTS

17 ANALYSIS OF FUNDS	Balance	Income	Expenditure	Investment / Transfers	Balance
(2023 Comparable)	01-Apr-22				31-Mar-23
	£	£	£	£	£
Unrestricted funds:					
General fund	10,064,056	6,756,596	(5,785,402)	(628,979)	10,406,271
Designated fund - Property Development	3,500,000			700,000	4,200,000
Designated fund - Fixed Assets	2,125,668			(32,523)	2,093,145
Total unrestricted funds	15,689,724	6,756,596	(5,785,402)	38,498	16,699,416
Restricted funds:					
Property extension 2008	149,252		(7,095)		142,157
Hospice DTU extension 2010/11	332,886		(14,850)		318,036
NHS England Grant 2014/15	136,825		(37,285)		99,540
<i>Climate control and bathroom refurbishment</i>					
Restricted Legacy - Capital Dev	176,496		(176,496)		-
NHS England Children's Hospice Grant 2022/23	-	199,608	(199,608)		-
NHS D.G.& S - Care Home Support	-	258,220	(258,220)		-
Kent County Council - Kent & Medway CCG -	-	6,638	(6,638)		-
<i>Funding for RESPECT training</i>	20,000		(20,000)		-
Kent & Medway CCG -					-
<i>Funding for Heart Failure trainin</i>	20,000		(20,000)		-
Various - Beds & Mattresses	3,764		(3,764)		-
DGS CCG Step Down Patients Grant		220,200	(220,200)		-
Various Donated Income	-	94,325	(92,435)		1,890
Capital Appeal Income	255,904	378,150	(312,206)		321,848
Total restricted funds	1,095,127	1,157,141	(1,368,797)	-	883,471
Group total	16,784,851	7,913,737	(7,154,199)	38,498	17,582,887

NOTES TO FINANCIAL STATEMENTS

18. PENSION COMMITMENTS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. The pension cost charge represents contributions payable by the charity to the fund and amounted to £262,923 (2023: £213,942).

19. TAXATION

The charity is exempt from corporation tax as all its income is charitable and is applied for charitable purposes. The charity is not exempt from VAT which is included with the expenses to which it relates on the Statement of Financial Activities.

20. RECONCILIATION OF NET INCOME / (EXPENDITURE) TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2024		2023	
	Group	Charity	Group	Charity
	£	£	£	£
Net income/(expenditure)for the year	396,113	381,583	798,036	786,665
Add back depreciation charge	186,351	186,351	214,358	214,358
(Gain)/loss on investments	284,443	284,443	(38,498)	(38,498)
Decrease (increase) in stocks	2,341	-	5,500	-
Decrease (increase) in debtors	(132,533)	(9,175)	3,061,903	3,004,027
Increase (decrease) in creditors	(1,903,089)	(1,892,751)	256,306	270,475
Net cash used in operating activities	<u>(1,166,374)</u>	<u>(1,049,549)</u>	<u>4,297,605</u>	<u>4,237,027</u>

21. CONTROLLING PARTY

ellenor is controlled by its Board of Trustees.

22. PRINCIPAL SUBSIDIARIES

Company Name	Country	Percentage Shareholding	Description
Ellenor Lions Hospices Lottery Company Limited	England	100	Operates charity lottery
Ellenor Lions Hospices Trading Limited	England	100	Sells new goods

23. RELATED PARTY TRANSACTIONS

In 2024 the following transactions took place between the Charity and its wholly owned subsidiaries Ellenor Lions Hospices Trading Limited and Ellenor Lions Lottery Company :

Intercompany operating transaction balances of £13,785 and £436,788 respectively.

There were no other outstanding balances with related parties as at 31 March 2024 (2023: £nil).

The Trustees support the charity throughout the year and are regularly involved in fundraising and events.

It is not possible for the charity to quantify the aggregate donations and fundraising by Trustees in the year.

NOTES TO FINANCIAL STATEMENTS

24. COMPARATIVE CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (2023)

		Restricted Funds	Unrestricted Funds	Total 2023
		£	£	£
INCOME FROM:				
Donations and legacies	2	472,475	2,846,543	3,319,018
Charitable activities services for families facing terminal illness	3	684,666	1,515,535	2,200,201
Other trading activities				
Subsidiary retail shops and lottery		-	941,733	941,733
Charity retail shops	8	-	1,344,032	1,344,032
Total trading activities		-	2,285,765	2,285,765
Investments		-	67,207	67,207
Other income – sundry		-	41,546	41,546
Other income – Covid grant funding		-	-	-
Total other income		-	41,546	41,546
Total income		<u>1,157,141</u>	<u>6,756,596</u>	<u>7,913,737</u>
EXPENDITURE ON:				
Raising funds				
Fundraising and trading activities		-	1,675,061	1,675,061
Charitable activities				
Services for families facing terminal illness		1,368,797	4,090,175	5,458,972
Other		-	20,166	20,166
Total expenditure	4	<u>1,368,797</u>	<u>5,785,402</u>	<u>7,154,199</u>
Net gains/(losses) on investments	11	-	38,498	38,498
Net movement in funds	7	(211,656)	1,009,692	798,036
Funds brought forward		1,095,127	15,689,724	16,784,851
Funds at 31 March 2023		<u>883,471</u>	<u>16,699,416</u>	<u>17,582,887</u>

OUR THANKS

We are immensely grateful to all the supporters who gave so generously in 2024, enabling us to continue providing high quality hospice care to babies, children, and adults in our local community.

THANK YOU!



ellenor.org

[f](#) [@](#) [in](#) [X](#) @ellenorcharity