

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

REPORT AND ACCOUNTS

31 MARCH 2005



Company No 133003
Charity No SC017979

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

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FOR THE YEAR ENDED 31 MARCH 2005**

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SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

COUNCIL MEMBERS

Professor Frank Clark CBE (Chairman)
Susan Munroe (Deputy Chairman)
Ian Gibson (Hon Treasurer)
Margaret Dunbar
Vicky Freeman
Joan Hemphill
Iain Laidlaw
Dr Mhoira Leng
Kate Lennon
Maria McGill
Dr Clive Preston
Dr James Rodgers
Dr Catriona Ross
Robert Shorter
Craig Stockton
Professor John Welsh

COMPANY SECRETARY

Patricia Wallace

COMPANY NO. SC 133003

CHARITY NO. SCO 17979

REGISTERED OFFICE

1A Cambridge Street
Edinburgh
EH1 2DY

BANKERS

The Royal Bank of Scotland plc
142/144 Princes Street
Edinburgh
EH2 4EQ

REGISTERED AUDITOR

Dalglish & Tullo
Chartered Accountants
23 Rutland Square
EDINBURGH
EH1 2BP

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

REPORT OF COUNCIL FOR THE YEAR ENDED 31 MARCH 2005

Members of Council submit their report and accounts for the year ended 31 March 2005.

ACCOUNTS

Members of Council submit the audited accounts of the Partnership for the year ended 31 March 2005. The surplus for the year amounts to £6,738 and is dealt with as shown in the income and expenditure account. Movements in fixed assets are set out in note 7 to the accounts.

PRINCIPAL ACTIVITIES

The Scottish Partnership for Palliative Care is the national umbrella and representative body for palliative care in Scotland. As such, it provides a unique forum for the development and implementation of palliative care strategy and good practice, a comprehensive communication network, and a source of expert advice and guidance for practitioners, service managers, planners and policy makers.

REVIEW OF ACTIVITIES

The Partnership has had a full and productive year, continuing in particular to expand its activities to include a range of work which will contribute to the implementation of health strategies to ensure that appropriate standards of palliative care are available in the future to all who need it.

COUNCIL

The membership of the Partnership is divided into regional and national constituency groups:

National Charities Group
North Regional Group
Scottish Hospices Forum
South East Regional Group
Specialist Palliative Care Group
West Regional Group

Each constituency group elects two representatives (except the West Regional Group which elects four) to act as Council Members of the Partnership. Council members are elected for a period of three years, and may stand for re-election for a second period of three years. After six years in office they must stand down for a period of two years before being re-elected. Two additional Council members may be co-opted.

Council Members serve as Company Directors of the Scottish Partnership for Palliative Care.

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

REPORT OF COUNCIL FOR THE YEAR ENDED 31 MARCH 2005 (continued)

The following list shows the Council Members at 31 March 2005 and the dates on which they were first elected to Council.

National Charities Group:	Ian Gibson Craig Stockton	August 1996 November 2002
North Regional Group:	Dr Mhoira Leng Maria McGill	September 2003 March 2003
Scottish Hospices Forum:	Iain Laidlaw Susan Munroe	5 December 2004 November 2001
South East Regional Group:	Vicky Freeman Margaret Dunbar	12 November 2004 10 January 2005
Specialist Palliative Care Group:	Dr Clive Preston Dr James Rodgers	September 2003 August 1996
West Regional Group:	Joan Hemphill Kate Lennon Dr Catriona Ross Robert Shorter	March 2004 January 2005 March 2003 November 2002
Co-opted:	Frank Clark CBE Professor John Welsh	

The following Council Members resigned or retired during the year:

Aileen Anderson
Jo Bennett
Elaine Peace
Morag Sinclair

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

REPORT OF COUNCIL FOR THE YEAR ENDED 31 MARCH 2005 (continued)

STATEMENT OF THE RESPONSIBILITIES OF COUNCIL

Company law requires the Council to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the results of the company for that year. In addition, the members of the Council are responsible for maintaining adequate accounting records in order to disclose with reasonable accuracy at any time the financial position of the company. They are also required to maintain sufficient internal controls to safeguard the assets of the company, and to prevent and detect fraud or any other irregularities.

The members of the Council are also responsible for the adoption of suitable accounting policies, their consistent use in the financial statements, supported where necessary by reasonable and prudent judgements.

The members of the Council are required to prepare the financial statements on a going concern basis unless it is inappropriate to presume that the company will continue in business.

The Council confirms that the above requirements have been complied with in the financial statements.

RESERVES POLICY

The members of the Council have reviewed the Scottish Partnership for Palliative Care's need for reserves in line with guidance issued by the Charity Commission and have agreed to set aside as a minimum reserve 25% of the approved annual budget. The Council believes that reserves should be maintained to at least this level to ensure that the Partnership can run efficiently and effectively and also to ensure a properly managed closedown should this ever become necessary. Measures are in hand to secure an appropriate and on-going level of income to avoid this possibility and to ensure that the organisation can continue to meet its objectives. The reserves policy is reviewed annually.

INVESTMENT POLICY

Given that the Scottish Partnership for Palliative Care does not engage in large-scale fund-raising and that consequently there is unlikely to be any significant operating surplus year on year the members of the Council consider that investment policy should remain simple. The levels determined as required to be kept as reserves in accordance with the reserves policy will be held on a higher-interest earning bank deposit account with the balance of funds retained in a current account. The overall position will be reviewed at least annually.

RISK MANAGEMENT POLICY

The members of the Council of the Scottish Partnership for Palliative Care have identified a number of risks to the effective continuation of the business of the Partnership and have assessed these. The resulting risk register is reviewed annually and amended where appropriate.

REGISTERED AUDITOR

A resolution to re-appoint Dalgliesh & Tullo, Chartered Accountants, as Registered Auditor to the company will be put to the members at the annual general meeting.

By Order of the Board.



Patricia Wallace
Secretary

15 June 2005

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF THE SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

We have audited the financial statements of the Scottish Partnership for Palliative Care for the year ended 31 March 2005 on pages 6 to 10, which have been prepared under the historical cost convention and the accounting policies set out on page 8.

This report is made solely to the company's members, as a body, in accordance with Section 235 of the Companies Act 1985. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Council and auditors

As described on page 4 the Council is responsible for the preparation of the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

Our responsibility is to audit the financial statements in accordance with relevant legal regulatory requirements and United Kingdom Auditing Standards.

We report to you our opinion as to whether the financial statements give a true and fair view and are properly prepared in accordance with the Companies Act 1985. We also report to you, if in our opinion, the Report of the Council is not consistent with the financial statements, if the charitable company has not kept proper accounting records, if we have not received all the information and explanations we require for our audit, or if information specified by law regarding the Council's remuneration and transactions with the company is not disclosed.

We read the Report of the Council and consider the implications for our report if we become aware of any apparent misstatements within it.

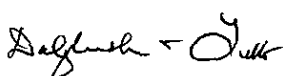
Basis of opinion

We conducted our audit in accordance with United Kingdom Auditing Standards issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the Council in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

Opinion

In our opinion the financial statements give a true and fair view of the state of the company's affairs as at 31 March 2005 and of its incoming resources and application of resources, including its income and expenditure, in the year then ended and have been properly prepared in accordance with the Companies Act 1985.



Dalgliesh & Tullo
Chartered Accountants
and Registered Auditors

23 Rutland Square
Edinburgh
EH1 2BP

15 June 2005

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

**INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2005**

	Notes	2005	2004
Income		£ 185,979	£ 170,985
Expenditure		<u>183,790</u>	<u>178,824</u>
Operating surplus (2004 – deficit)	3	£ 2,189	(£ 7,839)
Interest receivable	5	<u>4,549</u>	<u>3,139</u>
Surplus for the year (2004 - deficit)		£ <u>6,738</u>	(£ <u>4,700</u>)

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

BALANCE SHEET AS AT 31 MARCH 2005

	Notes	2005	2004
Fixed assets			
Tangible assets	7	£ <u>3,709</u>	£ <u>5,068</u>
Current assets			
Debtors	8	£ 7,274	£ 140
Cash at bank and in hand		<u>127,631</u>	<u>115,089</u>
		£ 134,905	£ 115,229
Creditors: Amounts falling due within one year	9	<u>43,093</u>	<u>31,514</u>
Net current assets		£ <u>91,812</u>	£ <u>83,715</u>
Net assets		£ <u>95,521</u>	£ <u>88,783</u>
Funds employed			
Reserves	11	£ <u>95,521</u>	£ <u>88,783</u>

The Accounts were approved by the Council on 15 June 2005



Frank Clark CBE

Director



Maria McGill

Honorary Treasurer

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2005

1. ACCOUNTING POLICIES:

The following accounting policies have been applied consistently in dealing with items which are considered to be material to the Partnership's accounts.

1.1 Basis of accounting

The accounts have been prepared in accordance with applicable accounting standards and the Statement of Recommended Practice for Charity Accounts. Exemption has been taken from preparing a cash flow statement on the grounds that the company qualifies as a small company.

1.2 Accounting convention

The accounts are prepared under the historical cost convention.

1.3 Grants receivable

It is the Partnership's policy to take grants to the income and expenditure account in the year to which they relate. Where grants have been received in advance of the specific expenditure to which they relate, the appropriate portions are transferred to the Project Reserve and released to the income and expenditure account at the appropriate time.

1.4 Depreciation of tangible assets

Provision is made for depreciation on tangible assets at rates calculated to write off the cost of each asset over its expected useful life, as follows –

Office equipment	33% per annum on cost
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2. BLF PROJECT:

	<u>2005</u>	<u>2004</u>
Balance from last year	£ 23,308	£ 0
Grant received during the year	<u>58,598</u>	<u>38,144</u>
	£ 81,906	£ 38,144
Expenditure during the year	<u>40,263</u>	<u>14,836</u>
	£ <u>41,643</u>	£ <u>23,308</u>

3. OPERATING (DEFICIT)/SURPLUS:

This is stated after charging –

	<u>2005</u>	<u>2004</u>
Registered auditor's remuneration	£ 912	£ 885
Depreciation	3,329	2,948

The operating surplus is derived solely from continuing operations.

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2005

4. EMPLOYEE INFORMATION:

4.1 Staff Costs

	<u>2005</u>	<u>2004</u>
Salaries	£ 113,710	£ 102,982
Employer's National Insurance	10,976	10,425
Employer's pension contributions	<u>9,808</u>	<u>9,582</u>
	£ <u>134,494</u>	£ <u>122,989</u>

4.2 The average weekly number of employees during the year was made up as follows –

	<u>Number</u>	<u>Number</u>
Office and management	6	5

No employee received remuneration of more than £50,000.

5. INTEREST RECEIVABLE:

	<u>2005</u>	<u>2004</u>
Bank interest	£ <u>4,549</u>	£ <u>3,139</u>

6. TAXATION:

The Partnership is accepted as a charity for taxation purposes. It is considered that no liability to corporation tax will arise on the results of the year.

7. TANGIBLE FIXED ASSETS:

	<u>Office Equipment</u>
Cost –	
At 1 April 2004	£ 23,623
Additions	<u>1,970</u>
At 31 March 2005	£ <u>25,593</u>
Depreciation –	
At 1 April 2004	£ 18,555
Charge for the year	<u>3,329</u>
At 31 March 2005	£ <u>21,884</u>
Net book value –	
At 31 March 2005	£ <u>3,709</u>
At 31 March 2004	£ <u>5,068</u>

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2005

8. DEBTORS – Amounts falling due within one year:

	<u>2005</u>	<u>2004</u>
Debtors	£ <u>7,274</u>	£ <u>140</u>

9. CREDITORS – Amounts falling due within one year:

	<u>2005</u>	<u>2004</u>
BLF – balance of grant	£ 41,643	£ 23,308
Accruals	<u>1,450</u>	<u>8,206</u>
	£ <u>43,093</u>	£ <u>31,514</u>

10. STATUS OF PARTNERSHIP:

The partnership is a company limited by guarantee and has no share capital.

11. RECONCILIATION OF MOVEMENTS IN FUNDS EMPLOYED:

	<u>2005</u>	<u>2004</u>
Surplus for the year	£ 6,738	(£ 4,700)
Funds at 1 April 2004	<u>88,783</u>	<u>93,483</u>
Funds at 31 March 2005	£ <u>95,521</u>	£ <u>88,783</u>