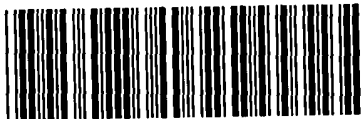


**Scottish Partnership for Palliative Care**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2015**

FRIDAY



\*S4MJ7Z8X\*

SCT

18/12/2015

#399

COMPANIES HOUSE

**Company No SC133003  
Registered Charity No SC017979**



# **SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE**

## **DIRECTORS' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2015**

### **Contents**

|                                                     | <b>Page</b> |
|-----------------------------------------------------|-------------|
| Report of the Directors                             | 1 - 7       |
| Independent Auditor's Report to the Council Members | 8 - 9       |
| Statement of Financial Activities                   | 10          |
| Balance Sheet                                       | 11          |
| Notes to the Financial Statements                   | 12 - 18     |

# **Scottish Partnership for Palliative Care**

## **DIRECTORS' REPORT**

**For the year ended 31 March 2015**

Members of the Council of the Scottish Partnership for Palliative Care (also known as 'the Partnership'), who are directors for the purpose of company law and trustees for the purpose of charity law, submit the audited financial statements of the Partnership for the year ended 31 March 2015.

## **COMPANY INFORMATION**

### **Council Members**

The following Council Members served during the period and since the period end:

Kenneth Steele (Chairman)  
Jacqueline Smith (Treasurer)  
Dr Paul Baughan (appointed 30/05/14)  
Dr Gordon Canning  
Dr Scott Davidson (appointed 30/09/14)  
Dr Elizabeth Ferguson  
Shirley Fife  
Linda Kerr (resigned 30/05/14)  
Dr Deans Buchanan (appointed 28/04/14)  
Maria McGill  
Dr Gordon McLaren  
Tanith Muller  
Dr Euan Paterson  
Helen Simpson  
Elaine Stevens  
Nichola Summers  
Mandy Yule (appointed 23/04/15)

### *Representing:*

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

### **Chief Executive**

Mark Hazelwood

### **Registered Office**

CBC House  
24 Canning Street  
Edinburgh  
EH3 8EG

### **Company Number**

SC133003

### **Registered Charity Number**

SC017979

### **Bankers**

The Co-operative Bank  
PO Box 250  
Delf House  
Southway  
Skelmersdale  
WN8 6WT

Bank of Scotland  
38 St Andrew Square  
Edinburgh  
EH2 2YR

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

### **Auditor**

Chiene + Tait LLP  
Chartered Accountants and Statutory Auditor  
61 Dublin Street  
Edinburgh  
EH3 6NL

## **Scottish Partnership for Palliative Care**

### **DIRECTORS' REPORT (cont'd)** **For the year ended 31 March 2015**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Constitution**

The organisation is a charitable company limited by guarantee, and is registered as a Scottish charity with the Office of the Scottish Charity Regulator. It was first registered with the HM Revenue & Customs as a Scottish charity on 23 July 1991 under its original name of Scottish Partnership Agency for Palliative and Cancer Care, and re-registered on 19 March 2002 under the name Scottish Partnership for Palliative Care.

The organisation is governed by its Memorandum and Articles of Association, which define its sphere of activity and together form its constitution. The Memorandum and Articles were adopted on 7 May 1991 and were last amended on 25 February 2015.

The Scottish Partnership for Palliative Care is a membership organisation, and criteria for membership are defined in the Memorandum and Articles of Association. At 31 March 2015 there were 52 member organisations, comprising NHS Boards, voluntary hospices, national charities, support organisations and professional associations. Each member organisation nominates a representative or representatives (four in the case of most mainland NHS Boards and two in the case of island NHS Boards) to act as a formal link with the Partnership and to exercise their organisation's vote(s) in Council elections and at Annual General Meetings. Member organisations guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of it winding up.

##### **Election of Council Members**

The governing body of the Partnership is the Council whose members are elected from the organisation's seven constituent groups. Council Members serve as Company Directors of the Scottish Partnership for Palliative Care, and function as the charity trustees.

As required by the Articles of Association, the membership of the Partnership is divided into regional and national constituency groups as follows

- National Charities Group
- North Regional Group
- Scottish Hospices Forum
- South East Regional Group
- Specialist Palliative Care Group
- West Regional Group
- Scottish Children and Young People's Palliative Care Executive (SCYPPEX)

Each constituency group elects two representatives (except the West Regional Group which elects four, and SCYPPEX which elects one) to act as Council Members for 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 as required, but may serve no longer than six years. The Council may have up to 15 elected members and an additional 2 co-options.

The Council is responsible for the governance and management of the charity, but may employ such persons as are required to implement the objects of the company and may delegate such powers and duties as thought fit. A full time Chief Executive is appointed to manage the day to day operation of the Partnership.

## **Scottish Partnership for Palliative Care**

### **DIRECTORS' REPORT (cont'd)** **For the year ended 31 March 2015**

#### **Trustee induction and training**

As they are elected from constituency groups, new Members of Council are in general already familiar with the aims, structure and operation of the Partnership. Newly elected Council Members all receive an induction pack which contains the following items:

- Role description Member of Council
- OSCR Guide to being a Trustee
- Notes of Guidance Company Directors, Companies House
- Directors Form for completion and submission to Companies House
- Help the Hospices publication Good Governance Code
- Memorandum and Articles of Association of the Scottish Partnership for Palliative Care
- Terms of reference for Council and constituency groups document
- Most recent audited financial statements
- Most recent Annual Report, workplan and publications
- List of current Council Members and election/retiral dates
- Minutes, agendas, papers and summary reports from previous three meetings of Council
- Conflict of interest statement for completion
- Fitness to practice statement for completion
- Annual confirmation of personal details form for completion

#### **Risk management**

The members of the Council of the Scottish Partnership for Palliative Care regularly assess the major risks to which the charity is exposed, in particular those relating to the operation and finances of the Partnership. The Council has a risk management strategy that includes a quarterly review of the financial, operational and management performance of the organisation.

### **OBJECTIVES**

#### **Charitable objects**

The Company's charitable objects were amended by unanimous agreement at the Annual General Meeting on 2 October 2008. They now read as follows:

*The Scottish Partnership for Palliative Care is an umbrella and representative organisation which, through a collaborative approach, supports and contributes to the development and strategic direction of palliative care in Scotland. The Company's objects are to promote equitable access throughout Scotland to high quality palliative care for all patients and families on the basis of need not diagnosis.*

#### **Aims**

Strategic objectives for the Partnership for the period April 2014 to March 2017 were agreed by the Council in March 2014. The Partnership will:-

1. Provide strategic leadership in improving the experience of death, dying and bereavement in Scotland. By this we mean; maintaining a whole system perspective and associated intelligence; advocating the importance and value of palliative and end of life care; contributing to the development of strategic thinking and national policy and brokering strategic collaboration.
2. Identify, and support the spread of, good practice and innovation.
3. Promote public and professional awareness, understanding and knowledge of ways to improve death, dying and bereavement and promote public dialogue around these issues.
4. Encourage effective planning for better death, dying and bereavement by the public, and by professionals together with patients and families, at all stages of life.
5. Work to ensure that the experiences of the public, patients and families inform the development and implementation of policy and practice.

These objectives formed the basis for an annual work plan for the period to which this report refers.

# Scottish Partnership for Palliative Care

## DIRECTORS' REPORT (cont'd) For the year ended 31 March 2015

### REVIEW OF ACTIVITIES

#### The Scale and Importance of Palliative Care

Around 54,000 people died in Scotland during 2014-15. Of these an estimated 38,000 had palliative care needs. Many more thousands of people were affected by the death of a friend, colleague or family member. Palliative care is an approach that improves the quality of life of patients and their families facing the problems associated with life-threatening illness, through the prevention and relief of suffering by means of early identification and impeccable assessment and treatment of pain and other problems, physical, psychosocial and spiritual, including coping with bereavement.

Through its activities the Scottish Partnership for Palliative Care provides a national 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. It works with its member organisations, with the Scottish Government and with appropriate local, regional and national bodies to inform and influence policy and to encourage the equitable and accessible provision of palliative care services to patients and families in Scotland on the basis of need. The developments of the year under review and those immediately preceding provide evidence of the Partnership's continuing influence and success.

#### Key Achievements

During 2014-15 the Partnership carried out a range of activities which both directly and indirectly promoted improved palliative care. The Partnership's work supported implementation of the Scottish Government's action plan on palliative and end of life care, *Living and Dying Well*.

#### Supporting Professional Practice

November saw the publication of the Scottish Palliative Care Guidelines <http://www.palliativecareguidelines.scot.nhs.uk>. This represented the culmination of 3 year collaboration instigated and co-ordinated by the Partnership. The guidelines are a very practical tool for non-specialist health care workers and will be widely used to support the quality of palliative care in different settings. The collaboration, between a multidisciplinary group of professionals working in the community, hospital and specialist palliative care services throughout Scotland, avoided local duplication of work.

In September the Partnership's annual conference provided learning and networking opportunities for around 250 delegates. The event was well attended and positively evaluated. The Partnership also ran a busy calendar of constituency group meetings which promoted the sharing of good practice and problem solving.

UPDATE, the Partnership's digest of policy, practice, research, media coverage and events reached the inboxes of 3,800 health and care professionals on a monthly basis.

#### Palliative Care in Hospitals

Around a third of people in Scotland's acute hospitals are in their last year of life. At the request of Scottish Government the Partnership facilitated NHS Scotland participation in the Conversation Ready Healthcare Community Project (CRHCP). This project, which was initiated by the USA-based Institute for Healthcare Improvement, aims to help health care delivery systems prepare to receive and respect people's wishes about end-of-life care. Three test sites were identified in Scotland. Each site explored different ways of improving palliative and end of life care. A key strand of all the test sites was eliciting the preferences of patients and improving the sharing of that information within and between the teams involved in providing care.

#### Older People

People of all ages including babies and children may have palliative care needs. In Scotland older people are the largest group with palliative care needs. 70% of deaths occur amongst people aged 70 or older. The Partnership worked with Health Scotland to develop an outcome model and logic framework for improving the care of older people at the end of life. To inform the work of NHS Boards, Local Authorities and the Integrated Joint Bodies the Partnership produced a report *No place for fatalism; Third Sector contributions to improving older people's experiences of declining health, bereavement and death*. The Partnership's work also informed the new national action plan on Active Healthy Aging, which acknowledged the importance of planning ahead.

## Scottish Partnership for Palliative Care

### DIRECTORS' REPORT (cont'd) For the year ended 31 March 2015

#### **Promoting Public and Professional Knowledge, Awareness & Behavioral Change**

*Good Life, Good Death, Good Grief*, an initiative of the Partnership, is a broad-based alliance promoting more openness about death, dying and bereavement. Over time this alliance will make it easier for people in Scotland to think and plan ahead towards death and dying. As a result fewer people will die without having made a will, more people will have discussed their preferences for care with their doctors and will have spoken to friends and family about their wishes for funerals and how they would wish to be remembered. People will be better equipped to support friends, family and colleagues who are bereaved. By the end of March 2015 *Good Life, Good Death, Good Grief* had nearly 900 members. The website had nearly 37,000 page views during the year. In May a national awareness week was run. National media coverage was achieved periodically during the year. An event for stakeholders was run in June.

In November the Partnership led the inaugural *To Absent Friends, a people's festival of storytelling and remembrance*. The festival gave people across Scotland an excuse to remember, to tell stories, and to reminisce about people they love who have died. Participation in the festival was open to people and organisations from all walks of life, and events could be big or small, celebratory or reflective, public or private. Over 30 events took place across Scotland from the Hebrides to Dumfries. Organisations which took part ranged from major national institutions (the Scottish Rugby Union, the Royal Scottish National Symphony Orchestra) to local community groups and care homes. Events included concerts, a photographic competition and exhibition, Remembrance Cafes, storytelling and an online tribute wall. The festival was covered in a major feature in the Herald Magazine. The festival reached the final shortlist for SCVO's prestigious charity campaign of the year award. More details are available at [www.toabsentfriends.org.uk](http://www.toabsentfriends.org.uk).

More details about *Good Life, Good Death, Good Grief* are at [www.goodlifedeathgrief.org.uk](http://www.goodlifedeathgrief.org.uk).

During 2014-15 the Partnership continued to work with NHS Inform and a network of subject experts to provide the Palliative Care Zone. This web-resource provides quality information on palliative care to the Scottish public. A complete review of content was carried out during the year. The Palliative Care Zone is the second most used of the ten Zones on NHS Inform and gets around 1,800 hits per month.

#### **Informing and Influencing Policy and Opinion**

The Partnership is represented on the National Advisory Group for Palliative and End of Life Care which is overseeing the development of a new Strategic Framework for Action (to be published December 2015). At the request of the Scottish Government the Partnership established a Stakeholder Group (including a range of professional perspectives together with carers and lay members) to complement the work of the Advisory Group.

The Partnership consulted with its membership and made submissions to a number of policy development processes including the Review of National Care Standards, Draft Carers' Bill, Public Bodies (Joint Working) Regulations and draft Standards for the Care of Older People in Hospital. Oral and written evidence was also provided to the Health and Sport Committee of the Scottish Parliament during its consideration of the Assisted Suicide (Scotland) Bill.

Together with Marie Curie the Partnership ran a winter lecture series *Can Death Get Any Better?* The lectures showcased influential innovative thinkers and were designed to highlight ongoing challenges and unmet needs in death and dying.

The Partnership also continued to provide the secretariat for the Scottish Parliament's Cross Party Group on Palliative Care. During the year this group considered a range of topics including Out of Hours Palliative Care, Priorities for Future Research, Strategic Issues for the Future of Palliative Care, Carers and Continuing Care.

The Partnership continued to help inform media coverage of palliative care and related issues.

## **Scottish Partnership for Palliative Care**

### **DIRECTORS' REPORT (cont'd)** **For the year ended 31 March 2015**

#### **Future plans**

During 2015-16 the Partnership's work will include:-

- At the request of Scottish Government supporting the development and implementation of the Scottish Government's Strategic Framework for Action on Palliative and End of Life Care to be published in December 2015.
- Continuing to provide high quality public information via the NHS Inform Palliative Care Zone.
- Running a conference to support the sharing of learning and spread of good practice.
- Continuing to develop *Good Life, Good Death, Good Grief* the broad-based alliance to promote public and professional openness around dying, death and bereavement (which will ease the process of advance/anticipatory care planning for the public, patients and professionals).
- Co-producing, with communities and individuals across Scotland, new approaches to supporting bereaved people, through the award-nominated *To Absent Friends* festival [www.toabsentfriends.org.uk](http://www.toabsentfriends.org.uk).

#### **FINANCIAL REVIEW**

The Partnership recorded a net deficit for the year of £42,361 (2014: £21,076 surplus). Unrestricted income of £265,387 (2014: £304,303) was generated mainly from grant funding and member subscriptions. Council gratefully records its appreciation to the Scottish Government Health Directorates, Macmillan Cancer Support, Marie Curie Cancer Care for grants received for core administration costs. Employment costs formed the most significant element of the £299,190 (2014: £282,227) unrestricted expenditure.

The Partnership has a clear policy which sets out the basis upon which it will work or not work with businesses. This policy is published on the Partnership's website. As part of that policy the Partnership makes a transparent declaration of sponsorship it has received during the year. In 2014-15 the Partnership's annual conference was sponsored for £750 by each of the following businesses: Abbott UK; Aspire Pharma Ltd; Co-op; Grunenthal Ltd; NAPP Pharmaceuticals Limited; Prostrakan Group Plc; Solicitors for Older People in Scotland and Teva UK Limited.

A full financial statement in the form of the Independent Auditor's report and financial statements follows on pages 8 to 18 below.

#### **Reserves Policy**

The Members of the Council have reviewed the Scottish Partnership for Palliative Care's need for reserves and have agreed to set aside as a minimum reserve 50% of the approved annual budget plus funds necessary to discharge its rental, redundancy policy and pensions obligations. 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. Reserves held at end of March 2015 were slightly below the level stipulated by this policy. Members of Council reviewed this situation and agreed that associated risks were acceptable, and have put in place plans to increase reserves to a level which comply with policy. The reserves policy was reviewed in June 2013.

#### **Investment Policy**

The Scottish Partnership for Palliative Care is non-profit making, and is unlikely to produce any significant operating surplus year on year. Members of the Council consider therefore that investment policy should remain simple. The levels determined as required to be kept as reserves in accordance with the reserves policy are held on an interest earning bank deposit account with the balance of funds retained in a current account. The overall position is reviewed at least annually.

## **Scottish Partnership for Palliative Care**

### **DIRECTORS' REPORT (cont'd)** **For the year ended 31 March 2015**

#### **Statement of Council Members' Responsibilities**

The Council Members (who are also directors of the Scottish Partnership for Palliative Care for the purposes of company law) are responsible for preparing the Directors' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Council Members to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the incoming resources and application of resources, including the net income and expenditure, of the charitable company for the year. In preparing the financial statements the Council Members are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether UK Accounting Standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Council Members are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements, comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The Council Members are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

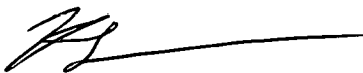
In so far as the Council Members are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the Council Members have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

#### **Small Company Exemptions**

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

By Order of the Council



Kenneth Steele  
Chairman

18 June 2015

## **Scottish Partnership for Palliative Care**

### **INDEPENDENT AUDITOR'S REPORT TO THE COUNCIL MEMBERS AND MEMBERS OF SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE**

We have audited the financial statements of the Scottish Partnership for Palliative Care for the year ended 31 March 2015 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and the Financial Reporting Standard for Smaller Entities (effective April 2008) (United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities).

This report is made exclusively to the members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charity's Council Members, as a body, in accordance with section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 10 of the Charities Accounts (Scotland) Regulations 2006 (as amended). Our audit work has been undertaken so that we might state to the members and the charity's Council 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 charity, and its members as a body and its Council Members as a body, for our audit work, for this report, or for the opinions we have formed.

#### **Respective responsibilities of Council Members and Auditor**

As explained more fully in the Council Members' Responsibilities Statement set out on page 7, the Council Members (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.

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Auditing Practices Board's (APB's) Ethical Standards for Auditors.

#### **Scope of the audit of the financial statements**

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the Council Members; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Directors' Report to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

#### **Opinion on financial statements**

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2015 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (applicable to smaller entities); and
- have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### **Opinion on other matter prescribed by the Companies Act 2006**

In our opinion the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.

## **Scottish Partnership for Palliative Care**

### **INDEPENDENT AUDITOR'S REPORT TO THE COUNCIL MEMBERS AND MEMBERS OF SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE**

#### **Matters on which we are required to report by exception**

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

- the charitable company has not kept proper and adequate accounting records or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Council Members' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit: or
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies exemption from the requirement to prepare a strategic report or in preparing the directors' report.

*Malcolm Beveridge*

**Malcolm Beveridge BA CA (Senior Statutory Auditor)**

**For and on behalf of**

**CHIENE + TAIT LLP**

**Chartered Accountants and Statutory Auditor**

**61 Dublin Street**

**Edinburgh EH3 6NL**

2 July 2015

**Chiene + Tait LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006**

# Scottish Partnership for Palliative Care

## STATEMENT OF FINANCIAL ACTIVITIES

For the year ended 31 March 2015

|                                                                                     | Note | Unrestricted<br>Funds<br>2015<br>£ | Restricted<br>Funds<br>2015<br>£ | Total<br>2015<br>£ | Total<br>2014<br>£ |
|-------------------------------------------------------------------------------------|------|------------------------------------|----------------------------------|--------------------|--------------------|
| <b>Incoming resources</b>                                                           |      |                                    |                                  |                    |                    |
| <b>Incoming resources from generated funds</b>                                      |      |                                    |                                  |                    |                    |
| Voluntary income                                                                    |      | 87,139                             | -                                | 87,139             | 77,596             |
| Activities for generating funds                                                     |      | 24,545                             | -                                | 24,545             | 23,921             |
| Investment income                                                                   |      | 703                                | -                                | 703                | 2,373              |
| <b>Incoming resources from charitable activities</b>                                | 2    | 153,000                            | 46,331                           | 199,331            | 246,954            |
| <b>Total incoming resources</b>                                                     |      | 265,387                            | 46,331                           | 311,718            | 350,844            |
| <b>Resources expended</b>                                                           |      |                                    |                                  |                    |                    |
| Costs of generating funds                                                           | 3    | 10,441                             | -                                | 10,441             | 8,706              |
| Charitable activities                                                               | 3    | 286,589                            | 54,889                           | 341,478            | 318,956            |
| Governance costs                                                                    | 3    | 2,160                              | -                                | 2,160              | 2,106              |
| <b>Total resources expended</b>                                                     |      | 299,190                            | 54,889                           | 354,079            | 329,768            |
| <b>Net (outgoing)/incoming resources before transfers and net movement in funds</b> |      | (33,803)                           | (8,558)                          | (42,361)           | 21,076             |
| Total funds brought forward                                                         |      | 215,468                            | 8,558                            | 224,026            | 202,950            |
| <b>Total funds carried forward</b>                                                  |      | 181,665                            | -                                | 181,665            | 224,026            |

All activities related to continuing operations.

The company has no recognised gains or losses other than those included in the statement of financial activities.

The notes on pages 12 to 18 form part of these financial statements.

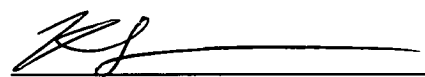
# Scottish Partnership for Palliative Care

## BALANCE SHEET As at 31 March 2015

|                                                       | Note | £        | 2015<br>£                 | £        | 2014<br>£                 |
|-------------------------------------------------------|------|----------|---------------------------|----------|---------------------------|
| <b>Fixed assets</b>                                   |      |          |                           |          |                           |
| Tangible fixed assets                                 | 6    |          | 1,039                     |          | 2,048                     |
| <b>Current assets</b>                                 |      |          |                           |          |                           |
| Debtors                                               | 7    | 10,422   |                           | 3,948    |                           |
| Cash at bank and in hand                              |      | 218,145  |                           | 266,443  |                           |
|                                                       |      | -----    |                           | -----    |                           |
|                                                       |      | 228,567  |                           | 270,391  |                           |
| <b>Creditors:</b> Amounts falling due within one year | 8    | (47,941) |                           | (48,413) |                           |
|                                                       |      | -----    |                           | -----    |                           |
| <b>Net current assets</b>                             |      |          | 180,626                   |          | 221,978                   |
| <b>Total net assets</b>                               | 10   |          | -----<br>181,665<br>===== |          | -----<br>224,026<br>===== |
| <b>Funds</b>                                          |      |          |                           |          |                           |
| Restricted funds                                      | 9    |          | -                         |          | 8,558                     |
| Unrestricted funds                                    | 9    |          | 181,665                   |          | 215,468                   |
|                                                       |      |          | -----                     |          | -----                     |
|                                                       |      |          | 181,665<br>=====          |          | 224,026<br>=====          |

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006 and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Council of the Scottish Partnership for Palliative Care on 18 June 2015 and signed on their behalf by:

 Chairman  
Kenneth Steele

Company No. SC133003

The notes on pages 12 to 18 form part of these financial statements.



## Scottish Partnership for Palliative Care

### NOTES TO THE FINANCIAL STATEMENTS (Cont'd) For the year ended 31 March 2015

#### 1. ACCOUNTING POLICIES (Cont'd)

##### Pensions

The Scottish Partnership for Palliative Care participated in the Pensions Trust Growth Plan defined benefits pension scheme; retirement benefits to employees of the Scottish Partnership for Palliative Care are funded by contributions from all participating employers and employees in the scheme. Payments are made in accordance with periodic costs applicable across the various participating employers taken as a whole. As disclosed in note 11, the charity is currently finalising the buy-out of their share of liabilities in this Plan.

The Scottish Partnership for Palliative Care also operates a group personal pension plan. Contributions payable to the group personal pension plan are charged to the statement of financial activities in the period to which they relate.

##### Taxation

The Scottish Partnership for Palliative Care is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

#### 2. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

|                                         | Unrestricted<br>Funds<br>2015<br>£ | Restricted<br>Funds<br>2015<br>£ | Total<br>2015<br>£ | Total<br>2014<br>£ |
|-----------------------------------------|------------------------------------|----------------------------------|--------------------|--------------------|
| Scottish Government Health Directorates | 112,000                            | 46,331                           | 158,331            | 159,413            |
| Macmillan Cancer Support                | 20,000                             | -                                | 20,000             | 20,000             |
| Marie Curie Cancer Care                 | 21,000                             | -                                | 21,000             | 21,000             |
| Health Improvement Scotland             | -                                  | -                                | -                  | 46,541             |
| <b>Total</b>                            | <b>153,000</b>                     | <b>46,331</b>                    | <b>199,331</b>     | <b>246,954</b>     |
|                                         | =====                              | =====                            | =====              | =====              |

# **Scottish Partnership for Palliative Care**

## **NOTES TO THE FINANCIAL STATEMENTS (Cont'd)**

**For the year ended 31 March 2015**

| <b>3. RESOURCES EXPENDED</b>     | <b>Unrestricted<br/>Funds<br/>2015<br/>£</b> | <b>Restricted<br/>Funds<br/>2015<br/>£</b> | <b>Total<br/>2015<br/>£</b> | <b>Total<br/>2014<br/>£</b> |
|----------------------------------|----------------------------------------------|--------------------------------------------|-----------------------------|-----------------------------|
| <b>Costs of generating funds</b> |                                              |                                            |                             |                             |
| Annual conference                | 10,441                                       | -                                          | 10,441                      | 8,706                       |
| <b>Charitable Activities</b>     |                                              |                                            |                             |                             |
| Staff costs (note 4)             | 220,025                                      | 54,889                                     | 274,914                     | 243,225                     |
| Rent                             | 17,859                                       | -                                          | 17,859                      | 11,508                      |
| Water rates                      | 243                                          | -                                          | 243                         | 538                         |
| Insurance                        | 1,164                                        | -                                          | 1,164                       | 2,009                       |
| Light and heat                   | 672                                          | -                                          | 672                         | 2,623                       |
| Maintenance and repairs          | 2,309                                        | -                                          | 2,309                       | 5,997                       |
| Cleaning                         | 1,429                                        | -                                          | 1,429                       | 2,820                       |
| Stationery and supplies          | 3,414                                        | -                                          | 3,414                       | 5,307                       |
| Printing and publications        | 2,665                                        | -                                          | 2,665                       | 7,446                       |
| Postage                          | 1,594                                        | -                                          | 1,594                       | 2,888                       |
| Telephone                        | 2,997                                        | -                                          | 2,997                       | 3,549                       |
| Travel and meeting expenses      | 6,135                                        | -                                          | 6,135                       | 9,215                       |
| Membership subscriptions         | 505                                          | -                                          | 505                         | 550                         |
| Training and development         | 521                                          | -                                          | 521                         | 3,452                       |
| General expenses                 | 1,643                                        | -                                          | 1,643                       | 680                         |
| Legal and professional fees      | 3,454                                        | -                                          | 3,454                       | 13                          |
| Depreciation                     | 1,009                                        | -                                          | 1,009                       | 3,057                       |
| Website                          | 890                                          | -                                          | 890                         | 3,209                       |
| Bank charges                     | -                                            | -                                          | -                           | 12                          |
| Audio Visual                     | 3,607                                        | -                                          | 3,607                       | 3,023                       |
| GLGDGG Grant                     | 2,650                                        | -                                          | 2,650                       | 7,835                       |
| Dilapidations                    | 11,500                                       | -                                          | 11,500                      | -                           |
| Bad Debt                         | 304                                          | -                                          | 304                         | -                           |
|                                  | 286,589                                      | 54,889                                     | 341,478                     | 318,956                     |
| <b>Governance costs</b>          |                                              |                                            |                             |                             |
| Audit fees                       | 2,124                                        | -                                          | 2,124                       | 2,040                       |
| Bank charges                     | 36                                           | -                                          | 36                          | 66                          |
|                                  | 2,160                                        | -                                          | 2,160                       | 2,106                       |
| <b>Total</b>                     | 299,190                                      | 54,889                                     | 354,079                     | 329,768                     |

# Scottish Partnership for Palliative Care

## NOTES TO THE FINANCIAL STATEMENTS (Cont'd) For the year ended 31 March 2015

### 4. STAFF COSTS AND NUMBERS

|                                 | 2015<br>£      | 2014<br>£      |
|---------------------------------|----------------|----------------|
| Salaries                        | 211,423        | 204,825        |
| Employers national insurance    | 21,323         | 21,322         |
| Employers pension contributions | 17,218         | 17,078         |
| Pension Trust withdrawal        | 24,950         | -              |
|                                 | <u>274,914</u> | <u>243,225</u> |
|                                 | =====          | =====          |

No employee received emoluments in excess of £60,000 (2014: nil).

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

|                       | 2015  | 2014  |
|-----------------------|-------|-------|
| Office and Management | 6     | 6     |
|                       | ===== | ===== |

### 5. COUNCIL MEMBERS REMUNERATION AND RELATED PARTY TRANSACTIONS

No Council Member received any remuneration during the year.

Expenses of £nil were reimbursed to Council Members (2014: £124 to 1 Member).

No Council Member or a person related to a Council Member had any personal interest in any contract or transaction entered into by the charity in the year.

The charity has insurance to protect the charity from loss arising from neglect or default of its Council and insurance to indemnify the Council Members against the consequences of neglect or default on their part.

### 6. TANGIBLE FIXED ASSETS

|                       | Office equipment<br>£ |
|-----------------------|-----------------------|
| <b>Cost</b>           |                       |
| At 1 April 2014       | 20,614                |
| Additions             | -                     |
| Disposals             | (3,509)               |
|                       | <u>17,105</u>         |
| At 31 March 2015      | 17,105                |
| <b>Depreciation</b>   |                       |
| At 1 April 2014       | 18,566                |
| Charge for the year   | 1,009                 |
| On disposals          | (3,509)               |
|                       | <u>16,066</u>         |
| At 31 March 2015      | 16,066                |
| <b>Net book value</b> |                       |
| At 31 March 2015      | 1,039                 |
|                       | =====                 |
| At 31 March 2014      | 2,048                 |
|                       | =====                 |

# Scottish Partnership for Palliative Care

## NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

For the year ended 31 March 2015

| 7. DEBTORS                                         | 2015<br>£     | 2014<br>£     |
|----------------------------------------------------|---------------|---------------|
| Debtors                                            | 1,312         | 590           |
| Prepayments                                        | 9,110         | 3,358         |
|                                                    | <u>10,422</u> | <u>3,948</u>  |
|                                                    | =====         | =====         |
| 8. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR | 2015<br>£     | 2014<br>£     |
| Pension Trust Withdrawal                           | 24,950        | -             |
| Deferred income                                    | 20,450        | 46,331        |
| Accruals                                           | 2,541         | 2,082         |
|                                                    | <u>47,941</u> | <u>48,413</u> |
|                                                    | =====         | =====         |

Deferred income relates to income received from the RBS Scottish Community Grants Board that has been specified for use in the following financial year.

| 9. FUNDS                                              | Brought Forward<br>£ | Incoming Resources<br>£ | Resources expended<br>£ | Transfers<br>£ | Carried Forward<br>£ |
|-------------------------------------------------------|----------------------|-------------------------|-------------------------|----------------|----------------------|
| <b>Restricted</b>                                     |                      |                         |                         |                |                      |
| Maintenance of patient and carer information resource | 8,558                | 46,331                  | (54,889)                | -              | -                    |
| <b>Unrestricted</b>                                   | 215,468              | 265,387                 | (299,190)               | -              | 181,665              |
|                                                       | <u>224,026</u>       | <u>311,718</u>          | <u>(354,079)</u>        | <u>-</u>       | <u>181,665</u>       |
|                                                       | =====                | =====                   | =====                   | =====          | =====                |

**Maintenance of patient and carer information resource:** funds will be used by the charity to maintain, develop and augment the web pages launched in January 2012.

| 10. ANALYSIS OF NET ASSETS BETWEEN FUNDS | Unrestricted<br>£ | Restricted<br>£ | Total<br>£     |
|------------------------------------------|-------------------|-----------------|----------------|
| Fixed assets                             | 1,039             | -               | 1,039          |
| Current assets                           | 228,567           | -               | 228,567        |
| Current liabilities                      | (47,941)          | -               | (47,941)       |
|                                          | <u>181,665</u>    | <u>-</u>        | <u>181,665</u> |
|                                          | =====             | =====           | =====          |
| Net assets at 31 March 2015              | 181,665           | -               | 181,665        |

## **11. PENSION CONTRIBUTIONS**

The Scottish Partnership for Palliative Care participated in the year in The Pensions Trust's Growth Plan (the "Plan"). The Plan is funded and is not contracted out of the state scheme. The Growth Plan is a multi-employer pension plan. Contributions paid by the company during the year amounted to £1,110 (2014: £1,109) and have been recognised in the statement of financial activities.

Contributions paid into the Growth Plan up to and including September 2001 were converted to defined amounts of pension payable from Normal Retirement Date. From October 2001 contributions were invested in personal funds which have a capital guarantee and which are converted to pension on retirement, either within the Growth Plan or by the purchase of an annuity.

The rules of the Growth Plan allow for the declaration of bonuses and/or investment credits if this is within the financial capacity of the Plan assessed on a prudent basis. Bonuses / investment credits are not guaranteed and are declared at the discretion of the Plan's Trustee.

The Trustee commissions an actuarial valuation of the Growth Plan every three years. The purpose of the actuarial valuation is to determine the funding position of the Plan by comparing the assets with the past service liabilities as at the valuation date. Asset values are calculated by reference to market levels. Accrued past service liabilities are valued by discounting expected future benefit payments using a discount rate calculated by reference to the expected future investment returns.

The rules of the Growth Plan give the Trustee the power to require employers to pay additional contributions in order to ensure that the statutory funding objective under the Pensions Act 2004 is met. The statutory funding objective is that a pension scheme should have sufficient assets to meet its past service liabilities, known as Technical Provisions.

If the actuarial valuation reveals a deficit, the Trustee will agree a recovery plan to eliminate the deficit over a specified period of time either by way of additional contributions from employers, investment returns or a combination of these.

The rules of the Growth Plan state that the proportion of obligatory contributions to be borne by the Member and the Member's Employer shall be determined by agreement between them. Such agreement shall require the Employer to pay part of such contributions and may provide that the Employer shall pay the whole of them.

Following a review of the company's pension arrangements, the sole remaining active member of the scheme paid contributions of nil% and the Scottish Partnership for Palliative Care paid employer contributions of 1% during the accounting period.

On the 31 December 2014, Scottish Partnership for Palliative Care acted to buy-out its membership of the Plan. The share of debt apportioned to Scottish Partnership for Palliative Care at the buy-out date was £21,407.

As at the balance sheet date there was 1 (2014: 1) active member of the Plan employed by the Scottish Partnership for Palliative Care.

The Scottish Partnership for Palliative Care also operates a group personal pension plan for employees. Contributions into this plan are paid by the company at rates specified in the rules of the plans. The assets of the plan are held separately from those of the company in an independently administered fund.

Contributions paid to the group personal pension plan by the company during the year amounted to £17,218 (2014: £15,969) and have been recognised in the statement of financial activities. At the balance sheet date, contributions of £Nil (2014: £Nil) had not been paid over to the fund.

## Scottish Partnership for Palliative Care

### NOTES TO THE FINANCIAL STATEMENTS (Cont'd) For the year ended 31 March 2015

#### 12. LEASE COMMITMENTS

The company had aggregate annual commitments under non-cancellable operating leases as set out below.

|                                | <b>Land and Buildings</b> |             |
|--------------------------------|---------------------------|-------------|
|                                | <b>2015</b>               | <b>2014</b> |
|                                | <b>£</b>                  | <b>£</b>    |
| Operating leases which expire: |                           |             |
| Within 1 year                  | -                         | 11,508      |
| Between 1 and 2 years          | 27,000                    | -           |
|                                | =====                     | =====       |