

Scottish Partnership for Palliative Care

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2016**

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**Company No SC133003
Registered Charity No SC017979**



SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

DIRECTORS' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2016

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Scottish Partnership for Palliative Care

DIRECTORS' REPORT

For the year ended 31 March 2016

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 2016.

COMPANY INFORMATION

Council Members

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

Kenneth Steele (Chairman)
Jacqueline Smith (resigned 23 April 2015)
Dr Paul Baughan
Dr Gordon Canning (resigned 23 April 2015)
Dr Scott Davidson
Dr Elizabeth Ferguson
Shirley Fife
Trisha Hatt (appointed 21 May 2015)
Jacqueline Husband (appointed 1 September 2015)
Dr Deans Buchanan
Maria McGill (resigned 21 April 2015)
Dr Gordon McLaren
Tanith Muller
Dr Euan Paterson
Helen Simpson (resigned 31 August 2015)
Elaine Stevens
Nichola Summers (resigned 14 December 2015)
Mandy Yule (Treasurer) (appointed 23 April 2015)

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
Scottish Hospices Forum
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 2016**

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.

ACHIEVEMENT AND PERFORMANCE

The Scale and Importance of Palliative Care

Around 54,000 people died in Scotland during 2015-16. Of these an estimated 40,000 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. SPPC is a collaboration of over 50 organisations who commit time and funding to the work of the Partnership, recognising and valuing the value of working together on a collective basis.

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) For the year ended 31 March 2016

ACHIEVEMENT AND PERFORMANCE (cont'd)

Key Achievements

Supporting Professional Practice

In September the Partnership's annual conference provided learning and networking opportunities for around 240 delegates. The event was well attended and positively evaluated. The Partnership also ran a busy calendar of constituency group meetings which promoted and supported the sharing of good practice, engagement with policy development and problem solving. In September the Partnership organised and chaired a palliative care workshop as part of a Scottish Government event on frailty.

UPDATE, the Partnership's electronic digest of policy, practice, research, media coverage and events, reached the inboxes of 3800 health and care professionals on a monthly basis.

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 it is anticipated that 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 2016 *Good Life, Good Death, Good Grief* had nearly 1000 members. Online social media presence continued to grow during the year.

In May a national death awareness week was run and SPPC linked with the NHS to promote new information for the public about what to expect when a loved one is dying. This resource and *Good Life Good Death Good Grief's* work was covered in the national media.

In August the second *Death on the Fringe* took place. This volunteer-led festival within a festival brings together shows from the Edinburgh Fringe which deal with death-related themes. This year the festival featured 15 shows. In a new development 2 cabaret nights and 4 public lectures commissioned by SPPC were added to the programme. The festival garnered a double page splash in the Independent newspaper.

An event for members of *Good Life, Good Death, Good Grief* was run in September to share practice and plan future activity.

In November the Partnership led the second *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.

Nearly 50 events took place across Scotland. Organisations which took part ranged from major national institutions (the Scottish Parliament, the Royal Scottish National Symphony Orchestra) to local community groups and care homes. Events included concerts, a photographic competition and exhibitions, Remembrance Cafes, storytelling and range of online and social media activities. The festival was covered in UK, Scottish and local media, including BBC Breakfast TV. The festival website was shortlisted for best bereavement website at the Good Funeral Awards. More details are available at www.toabsentfriends.org.uk. Evaluation of the festival found that:-

- The number of events increased 67% on 2014
- Most who participated in 2014 took part again in 2015
- Participants gave high satisfaction ratings
- Participation included groups frequently socially excluded
- Total estimated exposure to the festival was 1,750,000 people
- Qualitative feedback suggested a richness and depth of individual experience amongst participants

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) For the year ended 31 March 2016

ACHIEVEMENT AND PERFORMANCE (cont'd)

More details about *Good Life, Good Death, Good Grief* are at www.goodlifedeathgrief.org.uk.

During 2015-16 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.

Informing and Influencing Policy and Opinion

The Partnership was represented on the National Advisory Group for Palliative and End of Life Care which supported the Scottish Government's development of a new Strategic Framework for Action which was published in 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 also engaged with its member organisations to produce *Grasping the Nettle; what action can we take to improve palliative and end of life care in Scotland?* This report ensured that whilst developing its strategic framework the Scottish Government had access to a considered, authoritative analysis of the way ahead for palliative care, based on wide engagement with organisations and individual practitioners.

SPPC worked with the Scottish Public Health Network to produce a report *Palliative and end of life care in Scotland; the rationale for a public health approach*.

The Partnership endeavoured to ensure that palliative care was appropriately represented in a number of wider initiatives and work streams. This included sourcing representation for; a palliative care guidelines governance group, a review of out of hours urgent care, a symposium on advanced dementia contributing to the development of the next Dementia Strategy, a review of the quality of inpatient complex care for older people in a community hospital setting and for a frailty and workforce development workshop. SPPC staff joined an NHS Education Scotland bereavement project steering group, inputted to a government-commissioned report on funeral poverty and to a British Medical Association workshop on end of life and assisted suicide.

The Partnership consulted with its membership and made submissions to a number of policy development processes. Submissions included; evidence to Health and Sport Committee on Carers (Scotland) Bill, Scottish Government consultations on a proposed bill relating to Burial and Cremation and the next dementia strategy, a Healthcare Improvement Scotland (HIS) consultation reviewing a new quality framework, HIS draft standards on complex nutritional care, a Scottish Government consultation on the future of health and care services, a Care Inspectorate consultation on overarching principles for new national care standards. SPPC provided written and oral evidence to the Health and Sport Committee of the Scottish Parliament on draft assisted suicide legislation and also to the committee's inquiry into palliative and end of life care.

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 bereavement, the Scottish Government Strategic Framework for Action and data requirements to improve palliative and end of life care.

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

FINANCIAL REVIEW

The Partnership recorded a net surplus for the year of £14,709 (2015: £42,361 deficit). Income of £313,561 (2015: £311,718), which consists of £258,561 (2015: £265,387) of unrestricted income and £55,000 (2015: £46,331) of restricted income 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 £298,852 (2015: £354,079) of expenditure, which consists of £243,852 (2015: £299,190) of unrestricted and £55,000 (2015: £54,889) of restricted.

Total net assets at 31 March 2016 were £196,374 (2015: £181,665) consisting of unrestricted funds of £196,374 (2015: £181,665) and restricted funds of £nil (2015: £nil).

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) **For the year ended 31 March 2016**

FINANCIAL REVIEW (cont'd)

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 2015-16 the Partnership's annual conference was sponsored for £1,000 by Prostrakan Group PLC and DB Ashbourne Ltd and for £750 by Abbott Nutrition and Grunenthal Ltd. Death on the Fringe was sponsored for £500 by Co-operative Funeral Care and the launch of To Absent Friends was sponsored for £400 by Solicitors for Older People in Scotland.

A full financial statement in the form of the Independent Auditor's report and financial statements follows on pages 8 to 19 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. Reserves held at end of March 2016 were slightly above the level stipulated by this 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.

PRINCIPAL RISKS AND UNCERTAINTIES

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.

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) **For the year ended 31 March 2016**

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 2016 there were over 50 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 2016**

STRUCTURE, GOVERNANCE AND MANAGEMENT (cont'd)

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

Future plans

During 2016-17 the Partnership's work will include:-

- Continuing to work as a longstanding and trusted partner of Scottish Government to support local implementation of the Strategic Framework for Palliative and End of Life Care, providing expertise and facilitating engagement on the commitments in the Framework such as education, anticipatory care planning and promoting greater personal and public discussion of bereavement, death, dying and care at the end of life.
- Identifying and working with a number of hospitals to improve palliative care in acute settings (supported through a grant from Macmillan).
- Running a major conference to support the sharing of learning and spread of good practice.
- Organising an event to support practitioners working in the overlapping policy domains of palliative care, spiritual care, bereavement and person-centred care.
- Continuing to develop *Good Life, Good Death, Good Grief* the broad-based alliance to promote public and professional openness around dying, death and bereavement, including linking with *Our Voice*.
- 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.
- Re-structuring the content of the NHS Inform Palliative Care Zone.

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) **For the year ended 31 March 2016**

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.

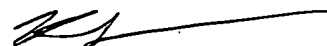
In so far as the Council Members are aware:

- 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 January 2015).

By Order of the Council



Kenneth Steele
Chairman

27/6/ 2016

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 2016 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 January 2015) (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 8, 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

A description of the scope of an audit of financial statements is provided on the FRC's website at www.frc.org.uk/apb/scope/private.cfm.

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 2016 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 A 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

5 July 2016

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 2016

	Note	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total 2016 £	Total 2015 £
Income and endowments from:					
Donations and legacies	2	2,942	-	2,942	9,670
Charitable activities	3	231,898	55,000	286,898	276,800
Other trading activities	4	23,260	-	23,260	24,545
Investments	5	461	-	461	703
Total income.		258,561	55,000	313,561	311,718
Expenditure on:					
Raising funds	6	12,495	-	12,495	10,441
Charitable activities	6	231,357	55,000	286,357	343,638
Total expenditure		243,852	55,000	298,852	354,079
Net income/(expenditure) and net movement in funds for the year		14,709	-	14,709	(42,361)
Reconciliation of funds:					
Total funds brought forward		181,665	-	181,665	224,026
Total funds carried forward		196,374	-	196,374	181,665

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 13 to 19 form part of these financial statements.

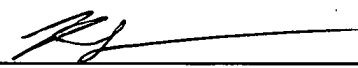
Scottish Partnership for Palliative Care

BALANCE SHEET As at 31 March 2016

	Note	£	2016 £	£	2015 £
Fixed assets					
Tangible fixed assets	9		-		1,039
Current assets					
Debtors	10	4,316		10,422	
Cash at bank and in hand		207,537		218,145	
		<u>211,853</u>		<u>228,567</u>	
Creditors: Amounts falling due within one year	11	<u>(15,479)</u>		<u>(47,941)</u>	
Net current assets			196,374		180,626
Total net assets	13		<u>196,374</u> =====		<u>181,665</u> =====
Funds					
Restricted funds	12		-		-
Unrestricted funds	12		196,374		181,665
			<u>196,374</u> =====		<u>181,665</u> =====

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 January 2015).

The financial statements were approved by the Council of the Scottish Partnership for Palliative Care on **17 June** 2016 and signed on their behalf by:



Kenneth Steele Chairman

Company No. SC133003

The notes on pages 13 to 19 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2016

1. ACCOUNTING POLICIES

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the financial statements, are set out below.

Basis of accounting

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 for Smaller Entities published on 16 July 2014, the Financial Reporting Standard for Smaller Entities (FRSSE) (effective January 2015), the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value.

Going concern

The financial statements have been prepared on a going concern basis. The Council Members have assessed the Charity's ability to continue as a going concern and have reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus they continue to adopt the going concern basis of accounting in preparing these financial statements.

Funds

Funds are classified as either restricted or unrestricted funds, defined as follows. Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the Council Members in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the Council Members for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the Council Members' discretion to apply the fund.

Income

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

Donations are recognised when the charity has received notification of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that those conditions will be fulfilled in the reporting period.

Grants received are reflected in the Statement of Financial Activities when relevant conditions for entitlement have been met, it is probable they will be received, and the amounts can be quantified with sufficient reliability. Where donors specify that grants are for particular purposes, this income is included in incoming resources within restricted funds when receivable. Grants of a revenue nature are credited to the Statement of Financial Activities in the period to which they relate. Grant income with specific restrictions on utilisation in terms of timing or service provision are deferred in accordance with the terms provided by the donor as appropriate.

Conference fee income is recognised in the period in which the conference is held.

Interest on funds held on deposit is included upon notification of the interest paid or payable by the Bank.

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

For the year ended 31 March 2016

1. ACCOUNTING POLICIES (Cont'd)

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is accounted for on an accruals basis. All expenses, including support costs and governance costs, are allocated or apportioned to the applicable unrestricted and restricted funds in the Statement of Financial Activities as practically as possible.

Allocation of support and governance costs

Support costs have been differentiated between governance costs and other support costs.

Support costs comprise all costs involving the day to day running of the Charity and the maintenance involved. These costs include accountancy fees, secretarial fees and bank interest paid. Governance costs relate to Audit fees and bank charges only.

Costs of raising funds

The costs of raising funds consist of the costs associated with the annual conference.

Irrecoverable VAT

The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Tangible fixed assets

All tangible fixed assets having an original cost in excess of £1,000 and a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives.

Office Equipment 33% per annum on cost

Operating lease agreements

Rentals applicable to operating leases where substantially all of the benefits and risks of ownership remain with the lesser are charged to the Statement of Financial Activities on a straight-line basis over the period of the lease.

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.

Pension costs

The company operates a defined contribution pension scheme for employees. The assets of the scheme are held separately from those of the company. The annual contributions payable are charged to the profit and loss account.

2. DONATIONS AND LEGACIES

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total 2016 £	Total 2015 £
Donations	2,588	-	2,588	4,500
Miscellaneous	354	-	354	5,170
Total	2,942	-	2,942	9,670

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

For the year ended 31 March 2016

3. CHARITABLE ACTIVITIES

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total 2016 £	Total 2015 £
Scottish Government Health Directorates	112,000	26,550	138,550	158,331
Macmillan Cancer Support	20,000	-	20,000	20,000
Marie Curie Cancer Care	21,000	-	21,000	21,000
RBS Community Grant	-	20,450	20,450	-
Cooperative Community Fund Grant	-	1,000	1,000	-
Lloyds TSB Foundation Grant	-	7,000	7,000	-
Subscriptions	78,898	-	78,898	77,469
Total	231,898	55,000	286,898	276,800

4. OTHER TRADING ACTIVITIES

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total 2016 £	Total 2015 £
Annual conference – fee income	23,260	-	23,260	24,545
Total	23,260	-	23,260	24,545

5. INVESTMENT INCOME

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total 2016 £	Total 2015 £
Bank interest	461	-	461	703
Total	461	-	461	703

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

For the year ended 31 March 2016

6. RESOURCES EXPENDED	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total 2016 £	Total 2015 £
Costs of raising funds				
Annual conference	12,495	-	12,495	10,441
	-----	-----	-----	-----
Charitable Activities				
Staff costs (note 7)	187,134	19,577	206,711	274,914
Rent	24,976	-	24,976	17,859
Water rates	-	-	-	243
Insurance	1,158	-	1,158	1,164
Light and heat	-	-	-	672
Maintenance and repairs	621	-	621	2,309
Cleaning	26	-	26	1,429
Stationery and supplies	1,622	1,152	2,774	3,414
Printing and publications	1,766	3,092	4,858	2,665
Postage	532	328	860	1,594
Telephone	1,495	-	1,495	2,997
Travel and meeting expenses	3,775	1,549	5,324	6,135
Membership subscriptions	655	-	655	505
Training and development	2,506	-	2,506	521
General expenses	20	746	766	1,643
Legal and professional fees	1,200	-	1,200	3,454
Freelance support	-	9,600	9,600	-
Depreciation	1,039	-	1,039	1,009
Website	104	906	1,010	890
Audio visual	-	-	-	3,607
GLGDGG grant	-	5,839	5,839	2,650
Dilapidations	-	-	-	11,500
Bad Debt	495	-	495	304
RSNO grant	-	12,211	12,211	-
	-----	-----	-----	-----
	229,124	55,000	284,124	341,478
	-----	-----	-----	-----
Governance costs				
Audit fees	2,208	-	2,208	2,124
Bank charges	25	-	25	36
	-----	-----	-----	-----
	2,233	-	2,233	2,160
	-----	-----	-----	-----
Total	231,357	-	286,357	2,160
	-----	-----	-----	-----
Total resources expended	243,852	55,000	298,852	354,079
	=====	=====	=====	=====

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd) For the year ended 31 March 2016

7. STAFF COSTS AND NUMBERS

	2016 £	2015 £
Salaries	172,685	211,423
Employers national insurance	17,621	21,323
Employers pension contributions	16,405	17,218
Pension Trust withdrawal	-	24,950
	-----	-----
	206,711	274,914
	=====	=====

No employee received emoluments in excess of £60,000 (2015: nil).

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

	2016	2015
Office and Management	5	6
	=====	=====

8. COUNCIL MEMBERS REMUNERATION AND RELATED PARTY TRANSACTIONS

No Council Member received any remuneration during the year.

Expenses of £nil were reimbursed to Council Members (2015: £nil).

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.

9. TANGIBLE FIXED ASSETS

	Office equipment £
Cost	
At 1 April 2015	17,105
Additions	-
Disposals	-

At 31 March 2016	17,105

Depreciation	
At 1 April 2015	16,066
Charge for the year	1,039
On disposals	-

At 31 March 2016	17,105

Net book value	
At 31 March 2016	-
	=====
At 31 March 2015	1,039
	=====

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

For the year ended 31 March 2016

10. DEBTORS	2016 £	2015 £
Debtors	-	1,312
Prepayments	4,316	9,110
	<u>4,316</u>	<u>10,422</u>
	=====	=====
11. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR	2016 £	2015 £
Pension Trust Withdrawal	-	24,950
Deferred income	-	20,450
Accruals	3,268	2,541
RSNO grant payable	12,211	-
	<u>15,479</u>	<u>47,941</u>
	=====	=====

The deferred income brought forward from the prior year was fully released during the current year.

12. FUNDS

	Brought Forward £	Incoming Resources £	Resources expended £	Transfers £	Carried Forward £
Restricted					
Scottish Government Health Directorates Grant	-	26,550	(26,550)	-	-
RBS Community Grant	-	20,450	(20,450)	-	-
Co-op Community Fund	-	1,000	(1,000)	-	-
Lloyds TSB Foundation	-	7,000	(7,000)	-	-
	<u>-</u>	<u>55,000</u>	<u>(55,000)</u>	<u>-</u>	<u>-</u>
	=====	=====	=====	=====	=====
Unrestricted	181,665	258,561	(243,852)	-	196,374
	<u>181,665</u>	<u>313,561</u>	<u>(298,852)</u>	<u>-</u>	<u>196,374</u>
	=====	=====	=====	=====	=====

Scottish Government Health Directorates Grant: funds have been used by the charity to sustain, expand and develop *To Absent Friends* and Good Life, Good Death, Good Grief.

RBS Community Grant: funds have been used by the charity to produce the concert, *To Absent Friends – music of memories* by bringing together children aged 11-18 with senior citizens in care homes in an inter-generational creative activity by working with and through the Learning and Engagement team of the Royal Scottish National Orchestra (RSNO) and selected secondary schools.

Co-op Community Fund: funds have been used by the charity to produce and print materials for the *To Absent Friends* resource packs

Lloyds TSB Foundation: funds have been used by the charity to sustain our Information Activities, including content development, web and paper publications, awareness campaigns, and the dissemination of policy and practice.

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd) For the year ended 31 March 2016

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Fixed assets	-	-	-
Current assets	211,853	-	211,853
Current liabilities	(15,479)	-	(15,479)
Net assets at 31 March 2016	196,374	-	196,374
	=====	=====	=====

14. LEASE COMMITMENTS

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

	Land and Buildings	
	2016	2015
	£	£
Operating leases which expire:		
Within 1 year	-	-
Between 1 and 2 years	24,792	27,000
	=====	=====

15. COMPANY STATUS

The company is limited by guarantee and accordingly has no share capital. In accordance with the company's Memorandum of Association, every Member undertakes to contribute an amount not exceeding £1 in the event of the company being wound up.