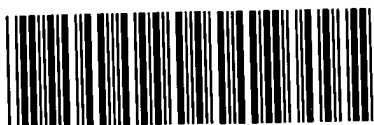


Scottish Partnership for Palliative Care

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2017**

TUESDAY



S69HLJM9

SCT

27/06/2017

#147

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 2017

Contents

	Page
Report of the Directors	1 - 9
Independent Auditor's Report to the Council Members	10 - 11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 - 20

Scottish Partnership for Palliative Care

DIRECTORS' REPORT **For the year ended 31 March 2017**

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 2017.

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

Ill health, death and bereavement affect everyone deeply and profoundly at some point in their lives. Around 56,000 people died in Scotland during 2016-17. Thousands more were living with serious illness. When faced with the reality of deteriorating health and death, people may need many things from the NHS, from social care services, from other formal services, and from their friends, families and communities.

The Scottish Partnership for Palliative Care (SPPC) brings together health and social care professionals from hospitals, social care services, primary care, hospices and other charities, to find ways of improving people's experiences of declining health, death, dying and bereavement. We also work to enable communities and individuals to support each other through the hard times which can come with death, dying and bereavement.

Sometimes our field is described as "palliative care" but depending on what people understand by this term, this language can cause confusion. One way of thinking about "palliative care" is to talk in terms of providing "good care" to people whose health is in irreversible decline or whose lives are coming to an inevitable close. However, the work of the SPPC is not synonymous with death – it is about life, about the care of someone who is alive, someone who still has hours, days, months, or years remaining in their life, and about optimising wellbeing in those circumstances.

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) **For the year ended 31 March 2017**

ACHIEVEMENT AND PERFORMANCE (cont'd)

The Scale and Importance of Palliative Care (cont'd)

SPPC was founded 26 years ago and has grown to be a collaboration of over 50 organisations involved in providing care towards the end of life. SPPC's membership includes all the territorial NHS Boards, all the hospices, a range of professional associations, many national charities, local authorities, social care providers and universities.

SPPC members recognise the importance of an effective cross sector, multi-professional network, and because they value this collaborative approach they are prepared to contribute expertise, perspectives, time, energy and money to make our work possible.

A survey of stakeholders in 2016 confirmed that they value our independence, impartiality, expertise and advocacy, our breadth and reach, and our ability to join up often complex agendas and facilitate collaboration.

Key Achievements

Supporting Professional Practice

In September the Partnership's annual conference provided learning and networking opportunities for around 220 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.

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

In October, with funding from Macmillan Cancer Support, the Partnership embarked on a new project with 3 NHS Boards. The project aim is to improve the experiences of people and their families when they are admitted to hospital as an emergency, in the context of irreversibly declining health. As well as working with ward staff the project is also engaging with people and their families.

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 2017 *Good Life, Good Death, Good Grief* had well over 1,000 members. Online social media presence continued to grow during the year.

In May a national death awareness week was run. Working with artist photographer Colin Gray SPPC created an exhibition which explored the concept that 'if it takes a village' to raise a child it also takes a range of people to look after someone who is dying and their family. Featuring 14 striking portraits, with words based on interviews by SPPC, the exhibition shared personal insights and experiences from the various perspectives of people, both professional and family, who have cared for someone who is dying or their family. The exhibition was hosted by different organisations at over 20 venues across Scotland during the awareness week. The week generated national and local radio and TV coverage, and online activities saw a spike in social media engagement. In addition to hosting the photo exhibition organisations across Scotland including hospices, universities and health boards ran a range of other local events.

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) **For the year ended 31 March 2017**

ACHIEVEMENT AND PERFORMANCE (cont'd)

Promoting Public and Professional Knowledge, Awareness & Behavioral Change (cont'd)

In August the third *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 12 shows. The festival included 3 public lectures commissioned by SPPC. 2016 also saw the premiere of *The Death Pantomime* a specially written drama promoting the aims of Good Life Good Death Good Grief.

In November the Partnership led the third *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. Although finances were tighter than in the previous year the sustained level of engagement and participation by individuals and organisations across Scotland was encouraging. Events included a brass band concert, a beer festival, and an organ concert. Online activities included a playlist to share a song and memory of someone. The Scottish Parliament hosted a display and photo exhibition which was visited by many MSPs, including the Cabinet Secretary for Health & Sport. Hibs football club publicized the festival on their website, made a short film and placed memory walls at the ground where fans shared photos and memories on a couple of match days. SPPC was invited to present its work on *To Absent Friends* at a conference of the International Working Group on Death, Dying and Bereavement. More information about the festival can be found at www.toabsentfriends.org.uk

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

During 2016-17 the Partnership continued to work with NHS Inform 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 Implementation Advisory Group (NIAG) for Palliative and End of Life Care which is supporting the implementation of the Scottish Government's Strategic Framework for Action which was published in December 2015. SPPC was invited to lead on the NIAG for the workstream on promoting more open and supportive attitudes and behaviours around death, dying and bereavement.

SPPC worked with the Scottish Hospice Forum to produce a report *Scottish Hospices: working to address the challenges facing health and social care in Scotland*. The report articulates the contribution of hospices as well as addressing a number of common misconceptions and is designed to support local discussion between hospices and Health and Social Care Partnerships.

The Partnership endeavoured to ensure that palliative care was appropriately represented in a number of wider initiatives and work streams. These included funeral poverty, COPD and implementation of the Carer's Act.

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 Preventative Agenda and on Prison Healthcare. The SPPC also consulted widely with the sector to produce a submission to the Independent Review of Health and Social Care Targets and Indicators.

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 data, education, public health approaches to death, dying and bereavement, and the Chief Medical Officer's report *Realistic Medicine*.

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 2017**

FINANCIAL REVIEW

The Partnership recorded a net deficit for the year of £1,263 (2016: £14,709 surplus). Income of £291,992 (2016: £313,561), which consists of £258,550 (2016: £258,561) of unrestricted income and £33,442 (2016: £55,000) 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 £293,255 (2016: £298,852) of expenditure, which consists of £259,169 (2016: £243,852) of unrestricted and £34,086 (2016: £55,000) of restricted.

Total net assets at 31 March 2017 were £195,111 (2016: £196,374) consisting of unrestricted funds of £195,111 (2016: £196,374) and restricted funds of £nil (2016: £nil).

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 2016-17 the Partnership's annual conference was sponsored for £750 by Kyowa Kirin, Teva UK Ltd and Grunenthal Ltd. To Absent Friends was sponsored for £300 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 10 to 20 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 2017 needed to be £185,000 to equal the level stipulated by this policy, and this has been met. 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 2017**

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 2017 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 2017

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 developed and published *Bringing People Together*, an organisational strategy setting out our strategic priorities up to 2020. The strategy has four strategic priorities that we will work towards between 2017 and 2020:

LISTEN, INFORM AND CONNECT

- Generate, gather and share information and expertise which supports organisations and practitioners to improve care.
- Foster networks which support collaboration and joined up working between organisations and individuals towards realising the aims of Scottish Government's Strategic Framework for Action on Palliative and End of Life Care.
- Support research and the spread of effective practice and innovation.

GIVE VOICE

- Provide channels through which the experiences and ideas of those working in this field can influence the development of policy and practice.
- Advocate the value of good care towards the end of life.
- Enable the views and experiences of the public, patients and families to be heard and exert influence.

PROMOTE OPEN AND SUPPORTIVE ATTITUDES AND BEHAVIOURS

- Provide information, resources, leadership, ideas, networks and events which promote more open and supportive attitudes and influence public policy.
- Promote the importance of planning ahead for ill health and death, and reducing inappropriate medical interventions towards the end of life.
- Build the inclination, confidence and capacity of other organisations to promote open and supportive attitudes and behaviours relating to death, dying and bereavement.

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) For the year ended 31 March 2017

ENSURE OUR IMPACT

- Improve our funding position.
- Support and develop our employees and volunteers.
- Position ourselves to better engage with and serve all staff who care for people towards the end of life, whether or not they identify their work as "palliative care".

The strategy was developed by the SPPC Council together with SPPC members and other stakeholders between October 2016 and March 2017. A full copy of the strategy is available to download here: [Bringing People Together, SPPC strategy 2017-2020](#).

During 2017-18 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, research and promoting greater personal and public discussion of bereavement, death, dying and care at the end of life.
- Proactively extend informal networks with particular attention to Integrated Joint Board (IJBs) and social care.
- Work with Healthcare Improvement Scotland to support IJBs in their strategic commissioning of palliative care.
- Working with a number of hospitals to improve palliative care in acute settings.
- Running a major 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.
- 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.
- Continuing to advise NHS 24 on palliative care content for the NHS Inform website.

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) **For the year ended 31 March 2017**

COMPANY INFORMATION

Council Members

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

Kenneth Steele (Chairman)
Dr Paul Baughan
Dr Deans Buchanan
Dr Pat Carragher (appointed September 2016)
Amy Dalrymple (appointed April 2016)
Dr Scott Davidson
Dr Elizabeth Ferguson
Shirley Fife
Trisha Hatt
Dr Annabel Howell (appointed May 2016)
Jacqueline Husband
Prof Bridget Johnston (appointed February 2017)
Dr Gordon McLaren (resigned December 2016)
Tanith Muller
Dr Euan Paterson (resigned January 2017)
Elaine Stevens (resigned June 2016)
Mandy Yule (Treasurer)
Dr Donald Macaskill (Co-opted January 2017)

Representing:

North Regional Group
West Regional Group
North Regional Group
SCYPPEX
National Charities Group
West Regional Group
Specialist Palliative Care Group
South-East Regional Group
West Regional Group
Specialist Palliative Care Group
Scottish Hospices Forum
West Regional Group
South-East Regional Group
National Charities Group
West Regional Group
Specialist Palliative Care 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 2017**

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.

The Council Members are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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 provisions

This report has been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

By Order of the Council

Kenneth Steele
Chairman


2017
9 June 2017

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 2017 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 United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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 9, 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 Financial Reporting Council's website at www.frc.org.uk/auditscopeukprivate.

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 2017 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; 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 matters prescribed by the Companies Act 2006

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

- the information given in the Directors' Report for the financial year for which the financial statements are prepared is consistent with the financial statements, and
- the Directors' Annual Report has been prepared in accordance with applicable legal requirements.

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

In light of our knowledge and understanding of the company and its environment obtained in the course of the audit, we have not identified material misstatement in the Directors' Annual Report.

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.

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

23 June 2017

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 2017

	Note	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total 2017 £	Total 2016 £
Income and endowments from:					
Donations and legacies	3	913	-	913	2,942
Charitable activities	4	234,927	33,442	268,369	286,898
Other trading activities	5	22,265	-	22,265	23,260
Investments	6	445	-	445	461
Total income		258,550	33,442	291,992	313,561
Expenditure on:					
Raising funds	7	8,379	-	8,379	12,495
Charitable activities	7	250,790	34,086	284,876	286,357
Total expenditure		259,169	34,086	293,255	298,852
Net (expenditure)/income		(619)	(644)	(1,263)	14,709
Transfers between funds		(644)	644	-	-
Net movement in funds for the year		(1,263)	-	(1,263)	14,709
Reconciliation of funds:					
Total funds brought forward		196,374	-	196,374	181,665
Total funds carried forward		195,111	-	195,111	196,374
		=====	=====	=====	=====

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 14 to 20 form part of these financial statements.

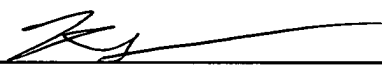
Scottish Partnership for Palliative Care

BALANCE SHEET As at 31 March 2017

	Note	£	2017 £	£	2016 £
Fixed assets					
Tangible fixed assets	10		-		-
Current assets					
Debtors	11	6,266		4,316	
Cash at bank and in hand		267,156		207,537	
		<u>273,422</u>		<u>211,853</u>	
Creditors: Amounts falling due within one year	12	<u>(78,311)</u>		<u>(15,479)</u>	
Net current assets			195,111		196,374
Total net assets	14		<u>195,111</u> =====		<u>196,374</u> =====
Funds					
Restricted funds	13		-		-
Unrestricted funds	13		195,111		196,374
			<u>195,111</u> =====		<u>196,374</u> =====

These financial statements have been prepared in accordance with the special provisions for small companies under Part 15 of the Companies Act 2006.

The financial statements were approved by the Council of the Scottish Partnership for Palliative Care on 9 June 2017 and signed on their behalf by:


Kenneth Steele Chairman

Company No. SC133003

The notes on pages 14 to 20 form part of these financial statements.

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31 March 2017

1. COMPANY INFORMATION

Scottish Partnership for Palliative Care is a company limited by guarantee incorporated and domiciled in Scotland with registered company number SC133003. The registered office is CBC House, 24 Canning Street, Edinburgh, EH3 8EG. The financial statements have been presented in Pounds Sterling as this is the functional and presentational currency of the charitable company.

2. 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 applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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.

Transition to FRS 102

The entity transitioned from previous UK GAAP to FRS 102 as at 1 April 2015.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the financial statements, the Directors have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No restatements were considered necessary.

In carrying out the transition to FRS 102, the company has not applied any of the optional exemptions as permitted by Section 35 "Transition to this FRS".

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.

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd) **For the year ended 31 March 2017**

2. ACCOUNTING POLICIES (Cont'd)

Income (Con't)

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.

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
------------------	-----------------------

Debtors

Short term debtors are measured at transaction price, less any impairment.

Creditors

Short term creditors are measured at transaction price.

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.

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

For the year ended 31 March 2017

2. ACCOUNTING POLICIES (Cont'd)

Financial instruments

Financial instruments are classified and accounted for, according to the substance of the contractual arrangement, as either financial assets, financial liabilities or equity instruments. An equity instrument is any contract that evidences a residual interest in the assets of the company after deducting all of its liabilities.

3. DONATIONS AND LEGACIES

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total 2017 £	Total 2016 £
Donations	100	-	100	2,588
Miscellaneous	813	-	813	354
Total	913	-	913	2,942

4. CHARITABLE ACTIVITIES

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total 2017 £	Total 2016 £
Scottish Government Health Directorates	112,000	-	112,000	138,550
Macmillan Cancer Support	20,000	33,442	53,442	20,000
Marie Curie Cancer Care	21,000	-	21,000	21,000
RBS Community Grant	-	-	-	20,450
Cooperative Community Fund Grant	-	-	-	1,000
Lloyds TSB Foundation Grant	-	-	-	7,000
Subscriptions	81,927	-	81,927	78,898
Total	234,927	33,442	268,369	286,898

5. OTHER TRADING ACTIVITIES

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total 2017 £	Total 2016 £
Annual conference – fee income	22,265	-	22,265	23,260
Total	22,265	-	22,265	23,260

6. INVESTMENT INCOME

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total 2017 £	Total 2016 £
Bank interest	445	-	445	461
Total	445	-	445	461

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

For the year ended 31 March 2017

7. RESOURCES EXPENDED	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total 2017 £	Total 2016 £
Costs of raising funds				
Annual conference	8,379	-	8,379	12,495
	-----	-----	-----	-----
Charitable Activities				
Staff costs (note 8)	200,059	5,915	205,974	206,711
Secondment costs	-	22,285	22,285	-
Rent	25,009	-	25,009	24,976
Insurance	813	-	813	1,158
Maintenance and repairs	341	-	341	621
Cleaning	42	-	42	26
Stationery and supplies	1,764	-	1,764	2,774
Printing and publications	8,691	-	8,691	4,858
Postage	829	-	829	860
Telephone	1,808	-	1,808	1,495
Travel and meeting expenses	5,267	1,269	6,536	5,324
Membership subscriptions	555	-	555	655
Training and development	1,095	-	1,095	2,506
General expenses	-	-	-	766
Legal and professional fees	900	-	900	1,200
Freelance support	684	-	684	9,600
Depreciation	-	-	-	1,039
Website	507	-	507	1,010
GLGDGG grant	-	-	-	5,839
BOTB set up costs	-	4,617	4,617	-
Bad Debt	-	-	-	495
RSNO grant	-	-	-	12,211
	-----	-----	-----	-----
	248,364	34,086	282,450	284,124
	-----	-----	-----	-----
Governance costs				
Audit fees	2,292	-	2,292	2,208
Bank charges	134	-	134	25
	-----	-----	-----	-----
	2,426	-	2,426	2,233
	-----	-----	-----	-----
Total	250,790	34,086	284,876	286,357
	-----	-----	-----	-----
Total resources expended	259,169	34,086	293,255	298,852
	=====	=====	=====	=====

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

For the year ended 31 March 2017

8. STAFF COSTS AND NUMBERS

	2017 £	2016 £
Salaries	171,969	172,685
Employers national insurance	17,668	17,621
Employers pension contributions	16,337	16,405
	<u>205,974</u>	<u>206,711</u>
	=====	=====

No employee received emoluments in excess of £60,000 (2016: nil).

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

	2017	2016
Office and Management	5	5
	=====	=====

9. COUNCIL MEMBERS AND KEY MANAGEMENT PERSONNEL REMUNERATION AND RELATED PARTY TRANSACTIONS

No Council Member received any remuneration during the year.

Expenses of £nil were reimbursed to Council Members (2016: £nil).

The total amount of employee benefits received by key management personnel is £59,407 (2016: £58,819). The Partnership considers its key management personnel comprise the Council Members and Mark Hazelwood, the Chief Executive.

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.

10. TANGIBLE FIXED ASSETS

	Office equipment £
Cost	
At 1 April 2016	17,105
Additions	-
Disposals	-
	<u>17,105</u>
At 31 March 2017	<u>17,105</u>
Depreciation	
At 1 April 2016	17,105
Charge for the year	-
On disposals	-
	<u>17,105</u>
At 31 March 2017	<u>17,105</u>
Net book value	
At 31 March 2017	-
	=====
At 31 March 2016	-
	=====

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

For the year ended 31 March 2017

11. DEBTORS	2017 £	2016 £
Debtors	240	-
Prepayments	6,026	4,316
	<u>6,266</u>	<u>4,316</u>
	<u>=====</u>	<u>=====</u>

12. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR	2017 £	2016 £
Accruals	3,311	3,268
RSNO grant payable	-	12,211
Deferred income	75,000	-
	<u>78,311</u>	<u>15,479</u>
	<u>=====</u>	<u>=====</u>

13. FUNDS	Brought Forward £	Incoming Resources £	Resources expended £	Transfers £	Carried Forward £
Restricted					
Macmillan Cancer Support: Building on the Best Scotland	-	33,442	(34,086)	644	-
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
Unrestricted	196,374	258,550	(259,169)	(644)	195,111
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
	196,374	291,992	(293,255)	-	195,111
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

Macmillan Cancer Support: These funds have been used to run a project which aims to improve palliative and end of life care in hospitals in Scotland. The excess of expenditure on this project was met by a transfer from unrestricted funds

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Fixed assets	-	-	-
Current assets	273,422	-	273,422
Current liabilities	(3,311)	(75,000)	(78,311)
	<u>-----</u>	<u>-----</u>	<u>-----</u>
Net assets at 31 March 2017	270,111	(75,000)	195,111
	<u>=====</u>	<u>=====</u>	<u>=====</u>

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd) For the year ended 31 March 2017

15. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds 2016 £	Restricted Funds 2016 £	Total 2016 £
Income and endowments from:			
Donations and legacies	2,942	-	2,942
Charitable activities	231,898	55,000	286,898
Other trading activities	23,260	-	23,260
Investments	461	-	461
Total income	258,561	55,000	313,561
Expenditure on:			
Raising funds	12,495	-	12,495
Charitable activities	231,357	55,000	286,357
Total expenditure	243,852	55,000	298,852
Net income and net movement in funds for the year	14,709	-	14,709
Reconciliation of funds:			
Total funds brought forward	181,665	-	181,665
Total funds carried forward	196,374	-	196,374

17. LEASE COMMITMENTS

The company had total future commitments under non-cancellable operating leases as set out below:

	Land and Buildings	
	2017 £	2016 £
Not later than one year	25,160	2,066
Later than one year and not later than five years	12,580	-
Total funds carried forward	37,740	2,066

18. 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.