

Scottish Partnership for Palliative Care

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**



SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

DIRECTORS' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2018

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Scottish Partnership for Palliative Care

DIRECTORS' REPORT

For the year ended 31 March 2018

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 2018.

OBJECTIVES AND ACTIVITIES

Charitable objects

The Company's charitable objects were amended at the Annual General Meeting on 14 March 2018. They now read as follows:

"to improve the experiences of people in Scotland in relation to declining health, death, dying, and bereavement, including by improving the quality and provision of palliative care and end of life care".

Aims

During 2016-17 the Partnership published *Bringing People Together*, an organisational strategy setting out our strategic priorities up to 2020. 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*.

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.

SPPC was founded 27 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 and many national charities. We recently amended our constitution so as to be able to admit to full membership Integration Authorities, Local Authorities, social enterprises, academic institutions, social care providers, special health boards and other national statutory organisations. This constitutional change was part of a wider commitment to extend our networks to include social care and others engaged in palliative care but whose services or activities are not badged as such.

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.

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) **For the year ended 31 March 2018**

ACHIEVEMENT AND PERFORMANCE (continued)

A recent survey of stakeholders 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 October the Partnership's annual conference provided learning and networking opportunities for around 210 delegates. The event was well attended and very 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. During the year the Partnership's website was re-structured.

UPDATE, the Partnership's electronic digest of policy, practice, research, media coverage and events, reached the inboxes of around 3,500 health and care professionals on a monthly basis.

With project funding from Macmillan Cancer Support, the Partnership continued to work with 3 NHS Boards 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 also engaged with people and their families.

Promoting Public and Professional Knowledge, Awareness & Behavioral Change

During 2017-18 the Partnership continued to lead and develop *Good Life, Good Death, Good Grief* (GLGDGG) - a broad-based alliance promoting more open and supportive behaviours relating to declining health, 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 2018 *Good Life, Good Death, Good Grief* had over 1,100 members. Online social media presence continued to grow during the year.

In May a national death awareness week was run. A new advance care planning resource was created and made available, a series of blogs were published, a photo exhibition about palliative care toured and public information about what to expect when someone is dying was made available and promoted.

In August the fourth *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, provides a showcase event for a selection and generates publicity for these issues. The festival also included 2 public lectures commissioned by SPPC. A new collaboration with the Edinburgh Book Festival provided public space which was used for activities in collaboration with Marie Curie and St Columba's Hospice.

In November the Partnership led the fourth *To Absent Friends, a people's festival of storytelling and remembrance*. The festival was created by the Scottish Partnership for Palliative Care to provide people with an opportunity to remember those who have died yet remain important to them. Born out of a desire to tackle the social isolation experienced by many people who've been bereaved, *To Absent Friends* promotes the idea that remembering people who have died can be a positive part of Scottish culture, and encourages active remembrance as a way to strengthen community support networks.

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) **For the year ended 31 March 2018**

ACHIEVEMENT AND PERFORMANCE (continued)

Key Achievements (continued)

In 2017, the *To Absent Friends* festival took place all over Scotland, with public events from Caithness in the north to Dumfries & Galloway in the south, as well as social media and online activity, and private reflection. Event and attendee numbers were up on last year, press coverage increased, social media activity increased, and feedback was overwhelmingly positive.

During the year additional funding was made available by SG to support this work, and as a result a Development Manager was recruited. In addition to scaling up existing activities this resource will enable the production of a report to SG on the future direction of work to promote open and supportive attitudes and behaviours in Scotland.

The work of GLGDGG received some international recognition during the year. SPPC staff were invited to present their work at a meeting at the Danish parliament. In May a poster describing *To Absent Friends* won a Best in Category award at the European Association of Palliative Care conference in Madrid. In December SPPC was invited to contribute an article on GLGDGG to a special edition of the *Annals of Palliative Care* edited by Professor Alan Kellehear.

More information about the festival can be found at www.toabsentfriends.org.uk and more details about *Good Life, Good Death, Good Grief* are at www.goodlifedeathgrief.org.uk.

During 2017-18 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 (SFA) which was published in December 2015. SPPC continued to lead on the NIAG for the workstream on promoting more open and supportive attitudes and behaviours around death, dying and bereavement. SPPC also help to facilitate engagement with and input to other workstreams on research, data, children and young people, strategic commissioning, local improvement and education.

The Partnership also endeavoured to ensure that palliative care was appropriately represented in or input to a number of wider initiatives and work streams such as the dementia strategy, eHealth and health literacy.

The Partnership consulted with its membership and made submissions to a number of policy development processes including; SG consultation on proposed reforms of the Adults with Incapacity Act; Health & Sport Committee inquiry on eHealth; SG consultation on public health priorities.

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 palliative care in prisons, palliative care in acute hospitals, transitions between services and palliative care for people with dementia.

The Partnership continued to help inform media coverage of palliative care and related issues. Coverage included BBC TV, STV, Radio Scotland, BBC Radio 4, local and national press.

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) **For the year ended 31 March 2018**

ACHIEVEMENT AND PERFORMANCE (continued)

Future plans

Partnership's future work will be guided by *Bringing People Together*, an organisational strategy setting out our strategic priorities up to 2020. The strategy has four strategic priorities:

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.

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".

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) **For the year ended 31 March 2018**

ACHIEVEMENT AND PERFORMANCE (continued)

Future plans (continued)

During 2018-19 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.
- Authoring and publishing a major report on the way ahead in Scotland for public health approaches to deteriorating health, death, dying and bereavement.
- Running a major conference to publish this report and bring together national and international stakeholders.
- Continuing to proactively extend informal networks with particular attention to Integrated Joint Board (IJBs) and social care. We will 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 in palliative and end of life 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. In addition to scaling up existing activities we will do additional work relating to workplaces, community development and public education.
- Continuing to advise NHS 24 on palliative care content for the NHS Inform website.

FINANCIAL REVIEW

The Partnership recorded a net surplus for the year of £38,953 (2017: £1,263 deficit). Income of £392,684 (2017: £291,992), which consists of £295,531 (2017: £258,550) of unrestricted income and £97,153 (2017: £33,442) of restricted income. Income was generated mainly from grant funding and member subscriptions. Council gratefully records its appreciation to the Scottish Government Health Directorates, Macmillan Cancer Support and Marie Curie Cancer Care for grants received for core administration costs. Employment costs formed the most significant element of the £353,731 (2017: £293,255) of expenditure, which consists of £267,534 (2017: £259,169) of unrestricted and £86,197 (2017: £34,086) of restricted.

Total net assets at 31 March 2018 were £234,064 (2017: £195,111) consisting of unrestricted funds of £223,108 (2017: £195,111) and restricted funds of £10,956 (2017: £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 2017-18 the Partnership's annual conference was sponsored for £750 by Teva UK Ltd. To Absent Friends was sponsored for £300 by Brodies LLP.

A full financial statement in the form of the Independent Auditor's report and financial statements follows on pages 10 to 21 below.

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) **For the year ended 31 March 2018**

FINANCIAL REVIEW (continued)

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 2018 needed to be £218,820 to equal the level stipulated by this policy, and this has been met. The reserves policy was reviewed in June 2013 and is reviewed regularly.

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 accounts 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.

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 Inland Revenue 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 14 March 2018.

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 2018 there were 50 member organisations, comprising NHS Boards, voluntary hospices, national charities, support organisations and professional associations.

Under the recently revised Memorandum and Articles of Association each member organisation nominates a representative to act as a formal link with the Partnership and to exercise their organisation's vote 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.

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) For the year ended 31 March 2018

STRUCTURE, GOVERNANCE AND MANAGEMENT

Election of Council Members

The governing body of the Partnership is the Council. Council Members serve as Company Directors of the Scottish Partnership for Palliative Care, and function as the charity trustees.

Council has 16 members. The majority (9) of Council members are elected by SPPC member organisations, with votes taking place within the membership categories as shown in the table below. Each organisation has one vote. The number of places to which Council can co-opt is 7. This gives flexibility to ensure that the Council has the best overall mix of perspectives and skills. It allows Council to co-opt any key perspectives which may on occasion not have not been provided through elections. Scottish Government remains a key stakeholder of SPPC; two representatives of Scottish Government may attend meetings of Council as observers.

Member Category	Places Elected to Council
Local Statutory Organisations (elections from this category may be organised on a regional basis)	4
Voluntary Hospices	1
3 rd Sector Health Organisations	1
Independent Social Care Organisations	1
Academic Institutions and Professional Associations	1
Regulators & other National Statutory Organisations	1
Co-opted	7

Trustee induction and training

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
- 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

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) **For the year ended 31 March 2018**

REFERENCE AND ADMINISTRATIVE DETAILS

Council Members

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

Kenny Steele (Chairman)
Dr Paul Baughan
Dr Deans Buchanan
Dr Pat Carragher
Amy Dalrymple
Dr Scott Davidson
Dr Libby Ferguson
Shirley Fife
Trisha Hatt
Dr Annabel Howell
Prof Bridget Johnston
Tanith Muller
Jackie Stone
Mandy Yule (Treasurer)
Dr Donald Macaskill (co-opted)
Ronald Culley (appointed 1 May 2018)

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
75 George Street
Edinburgh
EH2 3EW

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 2018**

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

Kenny Steele
Chairman

 2018

17 August 2018

Scottish Partnership for Palliative Care

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

Opinion

We have audited the financial statements of the Scottish Partnership for Palliative Care (the 'charitable company') for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet and the related notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2018, 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 requirements of the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Directors' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Directors have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charitable company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Scottish Partnership for Palliative Care

INDEPENDENT AUDITOR'S REPORT TO THE COUNCIL MEMBERS AND MEMBERS OF SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE (continued)

Other information

The Directors are responsible for the other information. The other information comprises the information included in the Directors annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the directors' report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

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

- adequate and proper accounting records have not been kept, 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 directors' 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' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of directors

As explained more fully in the Statement of Council Members' Responsibilities, 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, and for such internal control as the directors determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the directors are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the directors either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Scottish Partnership for Palliative Care

INDEPENDENT AUDITOR'S REPORT TO THE COUNCIL MEMBERS AND MEMBERS OF SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE (continued)

Auditor's responsibilities for the audit of the financial statements

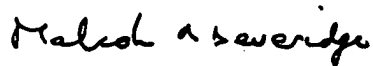
We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's Directors, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and Directors 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 charitable company, the charitable company's members as a body and the charitable company's Directors as a body, for our audit work, for this report, or for the opinions we have formed.



Malcolm Beveridge CA (Senior Statutory Auditor)
For and on behalf of
CHIENE + TAIT LLP
Chartered Accountants and Statutory Auditor
61 Dublin Street
Edinburgh EH3 6NL

7 September 2018

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 2018

	Note	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £	Total 2017 £
Income and endowments from:					
Donations and legacies	3	3,173	-	3,173	913
Charitable activities	4	271,202	97,153	368,355	268,369
Other trading activities	5	21,010	-	21,010	22,265
Investments	6	146	-	146	445
Total income		295,531	97,153	392,684	291,992
Expenditure on:					
Raising funds	7	9,608	-	9,608	8,379
Charitable activities	7	257,926	86,197	344,123	284,876
Total expenditure		267,534	86,197	353,731	293,255
Net income/(expenditure)		27,997	10,956	38,953	(1,263)
Transfers between funds		-	-	-	-
Net movement in funds for the year		27,997	10,956	38,953	(1,263)
Reconciliation of funds:					
Total funds brought forward		195,111	-	195,111	196,374
Total funds carried forward		223,108	10,956	234,064	195,111

All activities related to continuing operations.

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

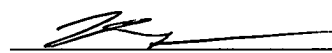
Scottish Partnership for Palliative Care

BALANCE SHEET **As at 31 March 2018**

	Note	£	2018 £	£	2017 £
Fixed assets					
Tangible fixed assets	10		-		-
Current assets					
Debtors	11	35,930		6,266	
Cash at bank and in hand		249,086		267,156	
		-----		-----	
		285,016		273,422	
Creditors: Amounts falling due within one year	12	(50,952)		(78,311)	
		-----		-----	
Net current assets			234,064		195,111
			-----		-----
Total net assets	14		234,064		195,111
			=====		=====
Funds					
Restricted funds	13		10,956		-
Unrestricted funds	13		223,108		195,111
			-----		-----
			234,064		195,111
			=====		=====

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 17 August 2018 and signed on their behalf by:


Kenny Steele Chairman

Company No. SC133003

The notes on pages 15 to 21 form part of these financial statements.

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS **For the year ended 31 March 2018**

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.

Scottish Partnership for Palliative Care is a Public Benefit Entity (PBE) as defined in FRS 102.

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 2018

2. 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
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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 Statement of Financial Activities.

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.

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

For the year ended 31 March 2018

3. DONATIONS AND LEGACIES	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £	Total 2017 £
Donations	1,254	-	1,254	100
Miscellaneous	1,919	-	1,919	813
Total	3,173	-	3,173	913

4. CHARITABLE ACTIVITIES	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £	Total 2017 £
Scottish Government Commitment 6	-	26,846	26,846	-
Scottish Government Health Directorates	152,000	-	152,000	112,000
Macmillan Cancer Support	20,000	60,317	80,317	53,442
Marie Curie Cancer Care	16,000	-	16,000	21,000
Healthcare Improvement Scotland	-	9,990	9,990	-
Subscriptions	83,202	-	83,202	81,927
Total	271,202	97,153	368,355	268,369

5. OTHER TRADING ACTIVITIES	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £	Total 2017 £
Annual conference – fee income	21,010	-	21,010	22,265

6. INVESTMENT INCOME	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £	Total 2017 £
Bank interest	146	-	146	445

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd)

For the year ended 31 March 2018

7. RESOURCES EXPENDED	Unrestricted Funds 2018 £	Restricted Funds 2018 £	Total 2018 £	Total 2017 £
Costs of raising funds				
Annual conference	9,608	-	9,608	8,379
Charitable Activities				
Staff costs (note 8)	201,356	36,646	238,002	205,974
Secondment costs	-	46,513	46,513	22,285
Rent	25,164	-	25,164	25,009
Insurance	456	-	456	813
Maintenance and repairs	5,881	-	5,881	341
Cleaning	-	-	-	42
Stationery and supplies	1,288	-	1,288	1,764
Printing and publications	4,391	-	4,391	8,691
Postage	664	26	690	829
Telephone	1,302	-	1,302	1,808
Travel and meeting expenses	5,299	2,612	7,911	6,536
Membership subscriptions	585	-	585	555
Training and development	394	-	394	1,095
Legal and professional fees	1,753	-	1,753	900
Freelance support	400	-	400	684
Website	408	-	408	507
GLGDGG grant	5,567	-	5,567	-
BOTB set up costs	-	-	-	4,617
Recruitment	-	400	400	-
Miscellaneous	588	-	588	-
	255,496	86,197	341,693	282,450
Governance costs				
Audit fees	2,364	-	2,364	2,292
Bank charges	66	-	66	134
	2,430	-	2,430	2,426
Total	257,926	86,197	344,123	284,876
Total resources expended	267,534	86,197	353,731	293,255
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Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd) For the year ended 31 March 2018

8. STAFF COSTS AND NUMBERS

	2018 £	2017 £
Salaries	198,487	171,969
Employers national insurance	20,658	17,668
Employers pension contributions	18,857	16,337
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	238,002	205,974
	=====	=====

One employee received emoluments in excess of £60,000 (2017: nil).

	2018 No.	2017 No.
The average number of employees during the year was as follows:		
Office and Management	6	5
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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 (2017: £nil).

The total amount of employee benefits received by key management personnel is £73,587 (2017: £72,129). 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 2017	17,105
Disposals	(1,565)

At 31 March 2018	15,540

Depreciation	
At 1 April 2017	17,105
Charge for the year	-
On disposals	(1,565)

At 31 March 2018	15,540

Net book value	
At 31 March 2018	-
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At 31 March 2017	-
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Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd) For the year ended 31 March 2018

11. DEBTORS	2018 £	2017 £
Debtors	29,857	240
Prepayments	6,073	6,026
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	35,930	6,266
	=====	=====

12. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR	2018 £	2017 £
Accruals	2,798	3,311
Deferred income	48,154	75,000
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	50,952	78,311
	=====	=====

Deferred income of £48,154 (2017: £75,000) relates to funding received for the Scottish Government Commitment 6 project which is for a two year period and commenced during the year.

13. FUNDS

	Brought Forward £	Incoming Resources £	Resources expended £	Transfers £	Carried Forward £
Restricted					
Macmillan Cancer Support	-	60,317	(59,351)	-	966
Scottish Government Commitment 6	-	26,846	(26,846)	-	-
Healthcare Improvement Scotland	-	9,990	-	-	9,990
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	-	97,153	86,197	-	10,956
Unrestricted	195,111	295,531	267,534	-	233,108
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	195,111	392,684	(353,731)	-	234,064
	=====	=====	=====	=====	=====

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.

Scottish Government Commitment 6: Funding to build the capacity of the SPPC to undertake some specific activities aimed at improving community responses to death, dying and bereavement.

Healthcare Improvement Scotland: Funding to support the work of Integration Authorities in the strategic commissioning of palliative care.

14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Fixed assets	-	-	-
Current assets	274,060	10,956	285,016
Current liabilities	(50,952)	-	(50,952)
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Net assets at 31 March 2018	223,108	10,956	234,064
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Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd) For the year ended 31 March 2018

15. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds 2017 £	Restricted Funds 2017 £	Total 2017 £
Income and endowments from:			
Donations and legacies	913	-	913
Charitable activities	234,927	33,442	268,369
Other trading activities	22,265	-	22,265
Investments	445	-	445
Total income	258,550	33,442	291,992
Expenditure on:			
Raising funds	8,379	-	8,379
Charitable activities	250,790	34,086	284,876
Total expenditure	259,169	34,086	293,255
Net (expenditure)/income	(619)	(644)	(1,263)
Transfers between funds	(644)	644	-
Net movement in funds for the year	(1,263)	-	(1,263)
Reconciliation of funds:			
Total funds brought forward	196,374	-	196,374
Total funds carried forward	195,111	-	195,111

16. LEASE COMMITMENTS

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

	Land and Buildings	
	2018 £	2017 £
Not later than one year	12,582	25,160
Later than one year and not later than five years	-	12,580
	12,582	37,740

17. 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.