

Charity registration number SC017979 (Scotland)

Company registration number SC133003

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

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Charity number (Scotland)

SC017979

Company number

SC133003

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SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

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SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

The Council Members present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "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 2019).

Objectives and activities

Charitable object

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

"to improve 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".

About the Scottish Partnership for Palliative Care

The Scottish Partnership for Palliative Care (SPPC) strives to improve people's experiences of living with declining health, death, dying and bereavement in Scotland. We bring 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 34 years ago and has grown to be a collaboration of over 100 organisations involved in providing care towards the end of life. SPPC's membership includes all the territorial NHS Boards, the Scottish Ambulance Service, all Integration Authorities and Local Authorities, all the independent hospices, a range of professional associations and many national charities. Under our constitution which was revised in 2018 social care providers, Universities, regulators and other national statutory organisations with an interest in improving palliative and end of life care are also welcome to join. We are committed to work with and support social care providers 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. Our surveys of stakeholders confirm 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. In our 2024 survey 75% of stakeholders agreed that SPPC is relevant and useful to the challenges they face. 80% of stakeholders agreed that SPPC advocates for the things they feel are important. Responses to the 2024 survey included:

"The SPPC is the conduit for effective change across Scotland to benefit those with palliative and end of life care needs as well as those who care for them, professionally or informally."

"SPPC is a fantastic organisation and a credit to Scotland in helping lead the way on Palliative Care. Their skill in bringing people together is hugely needed and they serve as important stewards of the national work and response to palliative care requirements."

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2025***

Achievements and performance

THE SCALE AND IMPORTANCE OF PALLIATIVE CARE

Living with serious illness, caring, dying and bereavement are profound experiences which will affect everyone at some point. 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.

In 2022/23, a total of 61,443 deaths were registered in Scotland (excluding sudden or accidental deaths) and of these deaths 45.8% were in hospital (27,926), 30.7% at home (18,797), and 18.8% in care homes (11,529). Approximately 4.7% of deaths (2,882) were in a hospice or specialist palliative care unit.

An estimated 56,416 people died with a palliative care need in Scotland in 2021 - 89% of all deaths. By 2040, 63,353 people are projected to die with a palliative care need. This represents 90% of forecast deaths in 2040 and an increase of 12% from 2021. The number of people who die with multimorbidity is projected to increase by 60% to 38,147 by 2040, accounting for 54% of all deaths. The biggest growth in palliative care need is amongst those aged over 85 who are projected to account for 42% of those dying with palliative care needs (26,913 of a total of 63,353 such deaths).

Care towards the end of life is a huge part of what Scotland's health and social care system does: 1 in 3 acute hospital beds are occupied by people in their last year of life. Over 33,000 older people live in a care home, the vast majority of whom have palliative care needs. Most people living in care homes for older people are in their last 18 months of life. Around 19% of deaths in Scotland take place in care homes.

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Key Achievements

Networks

SPPC continued its network activities during the year. We supported regular virtual meetings for health and social care staff. Through these meetings staff from all settings can keep abreast of the latest national developments, and share with each other best practice and local developments. These meetings are well-attended despite the work pressures being faced by clinicians, demonstrating their value as a conduit for information sharing and peer support.

During the year SPPC facilitated 4 groups:- Scottish Network for Acute Palliative Care (SNAPC); Specialist Palliative Care Group; National Charities Group; Community Palliative Care Group. All meetings had regular agenda slots for updates on the national palliative strategy development, and SPPC update briefings on other policy and practice issues.

SNAPC met three times. Topics covered included: SG Palliative Care Strategy Consultation: Palliative Care Matters for All; Public Expenditure in Last Year of Life Research Report; and local service updates.

Community/ Primary Palliative Care Network met twice. Topics covered included: SG Palliative Care Strategy Consultation: Palliative Care Matters for All; Scottish Ambulance Service Palliative and End of Life Care Project; Supportive and Palliative Action Register (SPAR) project in NHS GGC; Syringe Driver Guidelines update; Assisted Dying (Scotland) Bill; and NHS Board Winter Planning.

Specialist Palliative Care Group met four times. Topics covered included SG Palliative Care Strategy Consultation: Palliative Care Matters for All (Conscientious Objections relating to the Assisted Dying (Scotland) Bill; Ageing and Frailty Draft Standards; The Right to Palliative Care (Scotland) Bill; and the National Care Service Bill.

National Charities Group met three times. Topics covered included: SG Palliative Care Strategy Consultation: Palliative Care Matters for All; the Right to Palliative Care (Scotland) Bill; Assisted Dying (Scotland) Bill; Housing (Scotland) Bill; and the National Care Service Bill.

In January a face-to-face meeting brought together all these SPPC groups and networks. The event celebrated 5 years of SNAPC, shared learning from projects facilitated by the network, and looked ahead to how the groups might evolve and continue to work most effectively.

SPPC also held a meeting of Truacanta: Scotland's compassionate communities network, providing community members to input to SPPC's response to the draft Scottish Government strategy on palliative care.

SPPC's stakeholder survey in early 2024 affirmed the value which practitioners place on our groups and networks. In addition to quantitative data we received a lot of free text comments about this and related areas of our work. A fairly representative selection is shown below:

"[SPPC is].....very supportive and provides current information which is helpful for my role. Creates a great community and network"

"Would welcome SPPC helping to transfer their approach to building networks and enabling access to PEOLC resources (so behaviours and culture) into other areas such as cancer, which tends to be hyper clinical and behind the curve in codesign and whole pathway approaches. SPPC supports transformation of palliative care approach across so many areas, geographical and organisational, be wonderful to see this approach spread."

"You do an amazing job and are continually creative in how you approach the various strands of work. Thank you"

"Great to bring all areas together and represent palliative care across all sectors."

UPDATE, the Partnership's electronic digest of policy, practice, research, media coverage and events, reaches the inboxes of around 1300 health and care professionals on a monthly basis.

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Annual Conference

In November SPPC held its annual conference attended by around 150 people. 42% of delegates were attending an SPPC conference for the first time. In the evaluation of the event 76% of respondents said they would be likely to change their practice as a result of the conference. 100% of respondents said the programme was relevant to their work. Comments about the conference included:

"Really interesting programme, it all came together very well and was thought provoking. I liked the space too."

"[what I liked most was] the diverse range of presentations/workshop, all of terrific quality, all thought provoking and informative at individual, service and policy levels."

"A really interesting theme, not just based on management of symptoms. Well organised, very prompt responses to any email queries. Staff on the day very helpful."

The conference featured a poster exhibition showcasing examples of innovation and good practice from across Scotland (and beyond).

PROMOTING PUBLIC AWARENESS KNOWLEDGE, AND OPEN AND SUPPORTIVE BEHAVIOURS RELATING TO DEATH, DYING AND BEREAVEMENT

Good Life, Good Death, Good Grief

During 2024-25 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 is making 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. Our vision is that Scotland can become a country where everyone knows how to respond when someone is caring, dying or grieving. We can be a place where people increasingly have the knowledge, skills and opportunities to plan and support each other through death, dying, loss and care. Between 2015 and the end of 2023 individual membership of Good Life, Good Death, Good Grief rose from 630 to 1268. Over the same period organisational membership grew from 264 to 499.

In February *Good Life, Good Death, Good Grief* ran a major national conference *Demystifying Death: Making Change Happen* which was sold out, attended by over 150 people and received excellent feedback. During the year the website for *Good Life, Good Death, Good Grief* was redesigned and updated.

End of Life Aid Skills for Everyone

During 2024-25 SPPC continued to scale up delivery of the *End-of-Life Aid Skills for Everyone* (EASE) course. EASE is a course designed to enable people to be more comfortable and confident supporting family and community members with issues they face during dying, death and bereavement. This course is for anyone who wants to be able to support someone with issues they face relating to death, dying and bereavement. The course aims to teach the basics of end-of-life care and address some of the fears and uncertainties frequently held by members of the general public so that they are better equipped to provide informal support to friends, family and community members dealing with death, dying and bereavement. After completing the course people should also find it easier to deal with these issues when they have to face them themselves and know where to find further information and support in relation to these issues.

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

During the year 278 people did EASE (218 on the face-to-face course and 60 online). To date over 700 people have been through the EASE course. During the year a further 25 volunteer Course Facilitators were trained and there are now nearly 50 active course facilitators across Scotland. Before and after each course participants are asked to rate their skills, knowledge, comfort and confidence. This data shows that the course has a very significant positive impact on participants. Before the course 44% of participants agreed that *“Overall I would feel comfortable and confident supporting people I know with issues they face during dying, death and bereavement.”* After the course this rose to 97% of respondents. 97% of participants said the course facilitators were competent, professional and sensitive to the needs of participants.

As a practical approach to tackling inequalities we have proactively engaged with small grassroots organisations and groups of people who may have barriers to accessing the normal EASE course. The “taster course” is designed as a follow up to those initial conversations. The taster lasts only an hour and so provides an easier opening for people who are unsure about a bigger commitment. The taster course has stand alone value but can also serve as an introduction to the full course if people become interested. During 2024-25 9 taster courses were run, attended by 90 people. Courses have been run with: people with dementia; carers of people with dementia; other informal carers; veterans; people affected by acquired head injury; intergenerational community groups; people with learning disabilities; and groups from socioeconomically deprived areas.

A new promo film for EASE was launched in May. A presentation on EASE was given at Scotland’s national Public Health Conference. EASE won the “Self-Management Resource of the Year” category at the self-management awards. Staff and volunteers were presented with the award at the Scottish Parliament.

Demystifying Death Week

In May SPPC ran Demystifying Death Week which aims to give people knowledge, skills and opportunities to plan and support each other through death, dying, loss and care. We provided support for participation including a Small Grants Scheme, guides for event organisers, a comms pack, and a range of GLGDGG and other resources that can help people plan ahead, discuss death and dying, signpost to relevant organisations, as well as admin support and advice.

Across Scotland, from Uist to Montrose and from Cromarty to Dumfries and online, member organisations of Good Life, Good Death, Good Grief held 60 events and activities (up from 43 the previous year). 13 of these events went ahead with the help of a Small Grant from SPPC. There was a mix of events: 16 film screenings; 12 “meet a professional/information” events; 14 Death Cafes, coffee mornings and Carer’s Cafes; 5 events supporting carers, professionals and volunteers; 11 online panel discussions; 3 folk music and storytelling events; an information session on deathcare in the queer community; sessions organised by and for members of underserved communities (a men’s shed; a carer’s centre in Glasgow’s East End; and a drop in centre for minority ethnic women over 50). We supported a gathering for hairdressers to recognise the role they play in supporting their clients through caring, dying, and grief, and to suggest tools to help them with these conversations. We supported the filming of 2 “staged funerals” to create a demystifying death resource by professionals and volunteers involved in planning and leading funerals. A partnership with Cosmic Cat Films led to 8 community screenings in remote and rural locations of the award-winning documentary *Much Ado About Dying*.

Feedback from participants was positive. 92% of respondents to our survey of event organisers said they were either “Extremely Likely” or “Quite Likely” to take part in DD Week again. 85% of respondents used GLGDGG resources either in planning or in delivering their event (e.g. event guides, leaflets, short films, etc.) All respondents (both grant recipients and other event organisers) stated that they felt supported by GLGDGG. All respondents reported very good participant feedback, even if the audience was smaller than expected for some events.

Media coverage of the week GLGDGG tweet impressions were up 72% during and around the week, compared to a “usual” month. The week was covered in a feature in Scotland on Sunday. Local press coverage included the East Lothian Courier and Northern Times.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

To Absent Friends Festival

In November the Partnership led the eleventh *To Absent Friends*, a people's festival of storytelling and remembrance. The festival was created and is curated 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.

The festival itself is designed to be inclusive and non-prescriptive – anyone can host an event. Small grants were made available by Good Life, Good Death, Good Grief to member organisations to support their participation. The grants have some qualifying conditions, but the festival itself is intentionally open-access so that each event organiser can run and organise activities suited to their community. In 2024 we had a particular focus on widening participation. We produced a new Guide to Holding an Event, and spent more time promoting the grants scheme.

In 2024 there were 76 events and activities (compared to 43 in 2023). 6 events were online. SPPC funded 45 events with the average grant being £248. 24 grants were to first time applicants. In person events took place from Stranraer to Peterhead and included 2 in prisons, 7 in libraries, 5 in hospitals and many in community centres and meeting places. For the first time participants included a yoga studio, a sports team and a group of recording artists. There were 8 storytelling and writing events and 14 crafting, art and photography activities. There were 23 remembrance suppers or teas, 13 music dance activities and 14 events supporting professionals and carers. 10 groups did planting, gardening or nature walk events. There were 4 events specifically for children, young people and families. Our approach to the festival is designed to make it possible for anyone to take part. In 2024 activities organised by and for members of underserved groups included: immigrants, members of minority ethnicities, people affected by drugs and alcohol, disability support service users, LGBTQIA+ community, care home residents, and prisoners.

Comments from participants and organisers included:

"Was so beautiful tonight, gave my little soul a massive lift. Thank you for all the hard work everyone put into making it so special!"

– Event participant

"Saturday was amazing and it helped us so much, we really felt supported for the first time in this process."

– Event participant bereaved by a death in custody

"I appreciated the straightforward and speedy application process and the information that was provided once the grant was awarded. It was clear and concise and it was good to see what other organisations had planned."

– Event organiser

BEREAVEMENT

During 2024-25 SPPC continued work to improve people's experiences of bereavement.

During the year SPPC continued to contribute to the working group for the Bereavement Charter for Scotland's Adults and Children. The Bereavement Charter describes a vision for how we can all work together to ensure adults, young people and children who are experiencing bereavement are supported. The group promotes awareness of the Charter and undertakes work to make this vision a reality. SPPC provides the web space for the Charter.

SPPC has led the development with others of an employers' workplace Charter Mark. An employer which meets certain criteria can demonstrate that their organisation is proactively working to support bereaved employees by displaying the Bereavement Charter Mark on their website or within their buildings. SPPC has developed a Bereavement Friendly Workplaces toolkit to support employers seeking to be awarded the Charter Mark. To date 41 organisations have achieved the Employers Charter mark.

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TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

In addition to providing free online resources to support employer-led work to adopt the charter mark, the Community Development Lead is working directly with a few organisations to explore what further support SPPC can offer. SPPC is currently working with Simba; the Intensive Therapy Unit at St John's Hospital; and Media Education (CIC/community film makers) to support them to adopt the Bereavement Charter Mark for Workplaces.

SPPC is now a contributor to a major international research project seeking to understand how to establish "Compassionate Workplaces". The EU-CoWork project is working in partnership with 12 different workplaces in 4 different countries to gain insights and develop tools to help create work environments that ensure adequate support to address End-of-Life experiences that may increase risks for poor mental health and wellbeing of employees, and loss of productivity for organisations. SPPC has produced an "inspiration guide", run training, facilitates a learning network between countries and contributes to the project Steering Group.

In collaboration with St Columbas Hospice Care and University of Strathclyde SPPC has developed and supported the piloting of a Charter Mark for primary schools. To date four schools have successfully applied for the schools charter mark, and interest in the scheme is growing.

During the year SPPC staff contributed to a Scottish Government working group on bereavement which developed recommendations for inclusion in a new SG strategy on palliative and end of life care. SPPC work was presented at the European Grief Network conference.

During the year SPPC supported the bereavement sector to publish a consensus vision and theory of change around improving signposting to bereavement information and support.

[Theory of Change for Bereavement Signposting](#)
[Good Life. Good Death. Good Grief](#)

SPPC won a prestigious award for two of its initiatives related to loss and bereavement. The award was bestowed by Public Health Palliative Care International (PHPCI). PHPCI is an association which brings together the world's foremost practitioners and academics to support progress with understanding and implementing public health approaches to caring, dying and grieving. SPPC won the Community Builders Award which is for organisations "active in public health palliative care and demonstrate efforts in community development or organizing that enhanced a community's ability to support those in end-of-life circumstances". The two SPPC initiatives featured in the nomination were the To Absent Friends Festival and the Bereavement Friendly Workplaces Toolkit.

INFORMING AND INFLUENCING POLICY AND OPINION

During 2024-25 SPPC continued to support Scottish Government's development of a new national strategy for palliative and end of life care. SPPC participated in the Strategy Steering Group and contributed to the Clinical and Policy Advisory Group. It also provided secretariat and chaired a SG working group developing recommendations on public health palliative care. SPPC staff also contributed to SG working groups on: Future Care Planning; Bereavement; and Evidence, Experience and Outcomes. SPPC provided practical support through the provision of contacts, dissemination of information and gathering of stakeholder views. SPPC supported the development, implementation and analysis of major surveys of adult palliative care services and NHS Boards and Integration Authorities. SPPC promoted the public consultation on the draft strategy and also submitted a response based on engagement with our members and stakeholders.

Part of the Partnership's work is to engage with policy consultations and legislative scrutiny processes. In 2024-25 continued to contribute to the Scottish Human Rights Bill Advisory Board and the Scottish Human Rights Bill Wider Implementation Group. SPPC continued as a member of Healthcare Improvement Scotland's Standards Development Group on Care of Older People with Frailty, which contributed to the final standards better reflecting palliative and end of life care.

SPPC provided written and oral evidence to the Health and Sport Committee's scrutiny of the Assisted Dying for Terminally Ill Adults (Scotland) Bill. SPPC provided written evidence to the Scottish Government consultation on proposed reforms to the Adults with Incapacity Act. SPPC also contributed to meetings and drafts of proposed revised Scottish Government guidance on 'Care in the last days and hours of life'.

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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: the draft Scottish Government Strategy on palliative care; the proposed Right to Palliative Care Bill; palliative care perspectives on the Assisted Dying for Terminally Ill Adults (Scotland) Bill; and value-based care at the end of life. SPPC also attended meetings of the Cross Party Group on Funerals and Bereavement, and the End of Life Choices CPG (on assisted dying).

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

SPPC shared its work and perspectives at many events and conferences including: Keynote at the Compassionate Communities UK conference; 3 inputs to the Public Health Palliative Care International conference; London University Global Palliative Care study day; NHS Tayside Managed Care Network Relaunch event; UK Public Policy Exchange conference on improving palliative care services; Scotland's National Public Health conference; Grampian Managed Care Network; NHS Lanarkshire occupational health seminar on bereavement friendly workplaces; NHS Lothian Bereavement Steering group; Scottish Government Mentally Healthy Workplaces National Employer Network; and the Voluntary Health Scotland conference. SPPC provided a blog for Reform Scotland's NHS48 series on NHS sustainability. SPPC staff attended the inaugural meeting of the Death Literacies Network in London in June, and a meeting of Association for Palliative Medicine special interest forum on public health palliative care. SPPC is a member of and contributes to the NES Bereavement Steering Group and the EU Compassionate Schools Learning Network. SPPC contributed to the working group reviewing SG guidance on "Care in the Last Days of Life".

In 2025 SPPC updated the course materials for a module on Public Health Approaches to Declining Health, Dying and Bereavement which is part of Edinburgh University's online Masters in Public Health Module. The course was delivered in April / May 2024. SPPC initially designed and developed the module, and delivers it about once a year.

Financial review

The Partnership recorded a net deficit for the year of £15,571 (2024 deficit - £9,291).

As at 31 March 2025, the charity held total reserves of £612,451 (2024 - £628,022) of which £76,841 (2024 - £79,412) were restricted and could only be used to fund the projects for which they were received.

The Partnership has a clear policy which sets out the basis upon which it will work or not work with businesses. The 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.

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 50% of the approved annual budget (normally excluding planned expenditure against restricted funds) plus necessary funds to discharge its rental, redundancy policy and pensions obligations. The Council believes that the 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.

Investment Policy

The Scottish Partnership for Palliative Care is non-profit making and is unlikely to produce a 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 with the balance of funds retained in a current account. The overall position is reviewed at least annually.

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

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Plans for future periods

Partnership's future work in 2025-26 will be guided by [Bringing People Together](#), an organisational strategy setting out our four strategic priorities:

1 - 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.

2 - 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.

3 - 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.

4- 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".

Subject to Available Resources During 2025-26 SPPC plans to:-

- Support delivery of Scottish Government's forthcoming strategy for palliative care.
- Continue to run our virtual networks of practitioners to support exchange of information, promote collaboration and facilitate improvement in palliative care. This will include a major face-to-face conference and a virtual poster exhibition.
- Continue to provide a monthly digest of relevant policy, practice, research and news for those involved in planning, providing, improving palliative care.
- Further expand provision of the End of Life Aid Skills for Everyone course to build informal community capacity. We will have a particular focus on disadvantaged groups and communities.
- Provide measured, evidence-based input to relevant policy development and legislative processes. This will include Stages 2 and 3 of the Assisted Dying for Terminally Ill Adults (Scotland) Bill
- Support public awareness and the development of community-led action to improve people's experiences of death, dying and bereavement, through Good Life, Good Death, Good Grief.
- Promote the Scottish Bereavement Friendly Workplaces Toolkit, a suite of practical resources for employers and employees.
- Run Demystifying Death Week to improve public awareness and knowledge about end of life issues.
- Run the To Absent Friends festival
- Provide the Secretariat for the Scottish Parliament Cross Party Group on Palliative Care
- Develop a new organisational strategy
- Produce an Impact Report to better communicate our value to stakeholders
- Secure additional income

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

The charity 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 2025 there were over 100 member organisations, comprising NHS Boards, local authorities, integration authorities, voluntary hospices, national charities, support organisations and professional associations.

Under the 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.

The Council Members, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Gail Allan	(Resigned 15 October 2024)
Rami Okasha	
Jaqueline Smart	
Dr David Buchanan	
Nicky Connor	(Resigned 1 June 2024)
Jacqueline Macrae	(Resigned 5 April 2024)
Rebecca Chaddock	
Maureen O'Neill	
Jane Douglas	
Claire O'Neill	
Gordon McLean	
Scott Mackinnon	
Dr Steinunn Boyce	(Appointed 17 April 2024)
Clare Carolan	(Appointed 13 November 2024)
Amy Dalrymple	(Appointed 7 January 2025)

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Recruitment and appointment of trustees

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 12 members. The majority 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 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
Third Sector/Social Enterprise Organisations	1
Independent Social Care Providers	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
- Minutes, agendas, papers and summary reports from previous 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

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) *FOR THE YEAR ENDED 31 MARCH 2025*

The trustees' report was approved by the Board of Council Members.



Rami Okasha
Chair

16 June 2025

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

INDEPENDENT EXAMINER'S REPORT

TO THE COUNCIL MEMBERS OF SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

I report on the financial statements of the charity for the year ended 31 March 2025, which are set out on pages 14 to 29.

Respective responsibilities of Council Members and examiner

The charity trustees (who are also the directors of Scottish Partnership for Palliative Care for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006. The charity Council Members consider that the audit requirement of Regulation 10(1)(a)-(c) of the Charities Accounts (Scotland) Regulations 2006 does not apply.

It is my responsibility to examine the financial statements as required under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and to state whether particular matters have come to my attention.

Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently I do not express an audit opinion on the view given by the financial statements.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1)(a) of the Charities and Trustee Investment (Scotland) Act 2005 and Regulation 4 of the Charities Accounts (Scotland) Regulations 2006, and
- to prepare financial statements which accord with the accounting records and comply with Regulation 8 of the Charities Accounts (Scotland) Regulations 2006

have not been met, or

2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

lesley campbell

Lesley Campbell, CA

Findlays Audit Limited
11 Dudhope Terrace
Dundee
DD3 6TS
16 June 2025

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes				
Income from:					
Donations and legacies	3	192,191	119,000	311,191	367,810
Charitable activities	4	143,138	-	143,138	103,257
Other trading activities	5	19,722	-	19,722	23,815
Investments	6	12,369	-	12,369	8,359
Total income		367,420	119,000	486,420	503,241
Expenditure on:					
Raising funds	7	10,241	-	10,241	12,992
Charitable activities	8	370,179	121,571	491,750	499,540
Total expenditure		380,420	121,571	501,991	512,532
Net expenditure and movement in funds		(13,000)	(2,571)	(15,571)	(9,291)
Reconciliation of funds:					
Fund balances at 1 April 2024		548,610	79,412	628,022	637,313
Fund balances at 31 March 2025		535,610	76,841	612,451	628,022

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 17 to 29 form part of these financial statements.

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes			
Income from:				
Donations and legacies	3	249,235	118,575	367,810
Charitable activities	4	103,257	-	103,257
Other trading activities	5	23,815	-	23,815
Investments	6	8,359	-	8,359
Total income		384,666	118,575	503,241
Expenditure on:				
Raising funds	7	12,992	-	12,992
Charitable activities	8	377,149	122,391	499,540
Total expenditure		390,141	122,391	512,532
Net income and movement in funds		(5,475)	(3,816)	(9,291)
Reconciliation of funds:				
Fund balances at 1 April 2023		554,085	83,228	637,313
Fund balances at 31 March 2024		548,610	79,412	628,022

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	15	25,817		7,831	
Cash at bank and in hand		608,242		637,504	
		<u>634,059</u>		<u>645,335</u>	
Creditors: amounts falling due within one year	16	21,608		17,313	
		<u>21,608</u>		<u>17,313</u>	
Net current assets			612,451		628,022
			<u>612,451</u>		<u>628,022</u>
The funds of the charity					
Restricted income funds	18	76,841		79,412	
Unrestricted funds		535,610		548,610	
		<u>612,451</u>		<u>628,022</u>	
			<u>612,451</u>		<u>628,022</u>

The notes on pages 17 to 29 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Council Members on 16 June 2025



Rami Okasha
Trustee

Company registration number SC133003 (Scotland)

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Scottish Partnership for Palliative Care is a private company limited by guarantee incorporated in Scotland. The registered office is CBC House, 24 Canning Street, Edinburgh, EH3 8EG.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a statement of cash flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Council Members have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Council Members continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Council Members in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Grants including government grants are included in the Statement of Financial Activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance Sheet.

Income from membership subscriptions is recognised in the period in which the subscription covers.

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

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.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

The cost of generating funds consist of the costs associated with the annual conference.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Office equipment	3 years straight line
------------------	-----------------------

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.8 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.10 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council Members are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

Critical judgements

Depreciation

Tangible fixed assets are depreciated over a period to reflect their estimated useful lives. The applicability of the assumed lives is reviewed annually, taking into account factors such as physical condition, maintenance and obsolescence.

Fixed assets are also assessed as to whether there are indicators of impairment. This assessment involves consideration of the economic viability of the purpose for which the asset is used.

Allocation of expenditure

Expenditure is allocated against restricted funds in line with budgeted costs once incurred. Direct costs are applied to each individual fund. Wages are allocated across projects both on a direct and a percentage basis. Where salaries are funded, the allocation of wages is direct. For employees involved in several projects, the CEO allocates salaries on a percentage basis.

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	191	-	191	3,235	575	3,810
Grants	192,000	119,000	311,000	246,000	118,000	364,000
	192,191	119,000	311,191	249,235	118,575	367,810
Grants receivable for core activities						
Scottish Government End of Life Aid Skills for Everyone	-	73,000	73,000	-	73,000	73,000
Scottish Government Health Directorates Core	192,000	-	192,000	192,000	-	192,000
Scottish Government SNAP-C	-	38,000	38,000	-	15,833	15,833
Macmillan Cancer Support	-	-	-	40,000	-	40,000
Marie Curie	-	-	-	14,000	-	14,000
Health & Social Alliance	-	8,000	8,000	-	7,000	7,000
	192,000	119,000	311,000	246,000	95,833	341,833

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Charitable income 2025 £	Charitable income 2024 £
Ease Project - End of Life	13,047	-
Compassionate Workplace Programme	22,563	-
Subscriptions	107,528	103,257
	<u>143,138</u>	<u>103,257</u>
Analysis by fund		
Unrestricted funds	<u>143,138</u>	<u>103,257</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Annual conference	14,747	23,815
GLGDGG event income	4,975	-
	<u>19,722</u>	<u>23,815</u>
Other trading activities	<u>19,722</u>	<u>23,815</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>12,369</u>	<u>8,359</u>

7 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Trading costs		
Annual conference	<u>10,241</u>	<u>12,992</u>

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable activities

	Charitable Expenditure 2025 £	Charitable Expenditure 2024 £
Staff costs	396,687	397,892
Rent and insurance	20,028	28,040
Maintenance and repairs	19,974	6,533
Postage, Stationery and supplies	3,295	7,100
Printing and publications	2,248	3,632
Telephone	987	1,118
Travel and meeting expenses	17,357	14,172
Audio visual	4,167	-
Project costs - Admin	2,556	-
Membership subscriptions	819	1,859
Training and development	1,619	13,555
Website	3,792	535
Miscellaneous	80	-
	<u>473,609</u>	<u>474,436</u>
Grant funding of activities (see note 9)	14,865	17,478
Share of governance costs (see note 10)	3,276	7,626
	<u>491,750</u>	<u>499,540</u>
Analysis by fund		
Unrestricted funds	370,179	377,149
Restricted funds	121,571	122,391
	<u>491,750</u>	<u>499,540</u>

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Grants payable

	Charitable activities 2025 £	Charitable activities 2024 £
Grants to institutions:		
DDW - Battlefield Community	110	200
DDW - Creating Conversation	250	-
DDW - Milgavie & Bearsden	85	-
DDW - Cathedral Church	93	-
DDW - Cambuslang Parish	170	-
DDW - One Dalketih	200	-
DDW - Garvald Edinburgh	225	250
DDW - St Columbas Hospice	225	-
DDW - Glasgow Museums	250	250
DDW - Nairn CAB	250	-
DDW - Cumbernauld Action	250	-
DDW - Scottish Independence	250	-
DDW - The Absent Friends	250	-
GLGDGG - Cosmic Cat	1,400	-
DDW - Coffin CLub	-	100
DDW - North Argyll Carer	-	100
DDW - Pushing up the Daisy	-	200
DDW - Moray Wellbeing Hub	-	250
DDW - Subud Britain	-	250
DDW - Victoria Hospice	-	333
DDW - Lorretta DUnn	-	88
DDW - St James Episcopal	-	100
DDW - NHS GG Inverclyde	-	150
DDW - NHS lanarkshire Wishaw	-	150
DDW - University Hospital Hairmyres	-	225
DDW - Creativity in Care	-	225
DDW - Aileen Palmer Celebrant	-	250
DDW - St Vincents Hospice	-	250
DDW - Yoker Resource Centre	-	250
TAF - Families Outside	-	250
TAF - Dumfries Get together	300	300
TAF - Marie Curie	300	300
TAF - All Strong Scotland	300	289
TAF - NHS Lanarkshire	600	-
TAF - Glendal women	265	-
TAF - FEAT	300	-
TAF - Linthouse	105	-
TAF - Rainbow Glasgaroos	200	-
TAF - Newtongrange Dev	245	-
TAF - Rowan alba	250	-
TAF - Walton Court	250	-
TAF - Kinghorn Community	250	-
TAF - Junction Yount P	250	-
TAF - Dance Base	270	-
TAF - Art and spritual	292	-
TAF - Lochgoil community	296	-

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9	Grants payable	(Continued)	
	TAF - Carers of west lot	300	-
	TAF - Kali Collective	300	-
	TAF - Queen Margaret	300	-
	TAF - Scottish families	300	-
	TAF - Womens Orkney Aid	300	-
	TAF - A listening ear	300	-
	TAF - Soundbite Music	300	-
	TAF - Cosgrove Care	300	-
	TAF - Woodbay	300	-
	TAF - Milan senior	300	-
	TAF - Runforever	300	-
	TAF - End of life doula	300	-
	TAF - Battlefield	95	120
	TAF - Creating conversat	245	-
	TAF - NHS GG	310	-
	TAF - Cambuslang parish	85	-
	TAF - Douglas guest	250	50
	TAF - Action porty	300	300
	TAF - Glasgow museums	300	-
	TAF - Silver threads	300	300
	TAF - Peacock Nursing	300	-
	TAF - Aileen Palmer	300	250
	TAF - Pettigrew L	300	-
	TAF - Funeral Link	-	291
	TAF - Breathe easy	-	200
	TAF - Lapidus Scotland	-	250
	TAF - Strathcarron Hospice	-	250
	TAF - Eddleston & District	-	275
	TAF - Acumen	-	280
	TAF - St Marys for all	-	295
	TAF - Friends of Southern	-	297
	TAF - Possibilities	-	300
	TAF - The womens centre	-	300
	TAF - Houston & Killela	-	300
	TAF - North Arygll Taf	-	64
	TAF - All strong scotland	-	250
	TAF - NODA Ayrshire	-	300
	TAF - NHS Lothian Charity	-	300
	TAF - Glasgow City Council	-	900
	TAF - Kirsty Carlin - Absence of Memory winner	-	500
	Other	-	6,446
		<u>14,865</u>	<u>17,578</u>

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Grants payable

(Continued)

Charitable Expenditure

Included in the grants paid out are grants paid in relation to the following funds:

Demystifying Death Week: Aims to support organisations put on events as part of Demystifying Death week.

To Absent Friends: Aims to support activities that provide opportunities for story telling and/or remembrance of people who have died.

10 Support costs allocated to activities

	Charitable activities	Total
	2025	2024
	£	£
Governance	3,276	7,626
	=====	=====
	2025	2024
	£	£
Governance costs comprise:		
Independent examination fees	3,276	-
Audit fees	-	7,626
	=====	=====
	3,276	7,626
	=====	=====
11 Net movement in funds	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	3,276	7,626
	=====	=====

12 Council Members

No Council Member received any remuneration during the year.

Expenses of £Nil were reimbursed to Council Members (2024: £Nil).

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

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

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

13 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Senior management	1	1
Project staff	7	7
Total	8	8

Employment costs

	2025 £	2024 £
Wages and salaries	333,848	335,784
Social security costs	31,085	30,699
Other pension costs	31,754	31,409
	396,687	397,892

The number of employees whose annual remuneration was more than £60,000 is as follows:

	2025 Number	2024 Number
£70,001 to £80,000	1	1

Remuneration of key management personnel

The remuneration of key management personnel is as follows:

Aggregate compensation	86,216	83,528
------------------------	--------	--------

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	22,459	3,258
Prepayments and accrued income	3,358	4,573
	25,817	7,831

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	8,956	-
Trade creditors	1,591	-
Accruals	11,061	17,313
	<u>21,608</u>	<u>17,313</u>

17 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>31,754</u>	<u>31,409</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

18 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Scottish Government - End of Life Aid Skills for Everyone	77,693	73,000	(74,896)	75,797
Health & Social Care Alliance-Self Management Fund	-	8,000	(8,000)	-
Scottish Government - SNAP-C	<u>1,719</u>	<u>38,000</u>	<u>(38,675)</u>	<u>1,044</u>
	<u>79,412</u>	<u>119,000</u>	<u>(121,571)</u>	<u>76,841</u>

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

Previous year:	At 1 April 2023 Restated £	Incoming resources £	Resources expended £	At 31 March 2024 £
Macmillan Cancer Support - BotB	4,751	-	(4,751)	-
Macmillan Cancer Support - Truacanta	7,256	-	(7,256)	-
Scottish Government - End of Life Aid Skills for Everyone	70,639	73,000	(65,946)	77,693
Scottish Midland	-	575	(575)	-
Health & Social Alliance	-	7,000	(7,000)	-
Scottish Government - SNAP-C	582	38,000	(36,863)	1,719
	<u>83,228</u>	<u>118,575</u>	<u>(122,391)</u>	<u>79,412</u>

Purpose of funds:

Macmillan Cancer Support (Building on the Best): These funds have been used to run a project which aims to improve palliative and end of life care in hospitals in Scotland.

Macmillan Cancer Support (Truacanta): These funds have been used to run a further project which supports community-led action on death, dying and bereavement.

Scottish Government (End of Life Aid Skills for Everyone): Contribution to costs of End of Life Aid Skills for Everyone project.

Scottish Midland: Donation towards costs of To Absent Friends 10th Anniversary reception for stakeholders.

Health & Social Care Alliance (Self Management Fund): Funding towards salary costs of End of Life Skills for Everyone Project.

Scottish Government (SNAP-C): Monies provided to contribute to the costs of running the Scottish Network of Acute Palliative Care project.

19 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Current assets/(liabilities)	535,610	76,841	612,451
	<u>535,610</u>	<u>76,841</u>	<u>612,451</u>

SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

19 Analysis of net assets between funds

(Continued)

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Current assets/(liabilities)	548,610	79,412	628,022
	<u>548,610</u>	<u>79,412</u>	<u>628,022</u>

20 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	548,610	367,420	(380,420)	535,610
	<u>548,610</u>	<u>367,420</u>	<u>(380,420)</u>	<u>535,610</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	554,085	384,666	(390,141)	548,610
	<u>554,085</u>	<u>384,666</u>	<u>(390,141)</u>	<u>548,610</u>

21 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).









S0010_SPPC_Final accounts for signing_YE25

Final Audit Report

2025-06-17

Created:	2025-06-16
By:	Findlays CA (enquiries@findlay-ca.co.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAA0Gy08OEhBTpAQzmNJWfj_VIFM1ovNiXc

"S0010_SPPC_Final accounts for signing_YE25" History

-  Document created by Findlays CA (enquiries@findlay-ca.co.uk)
2025-06-16 - 7:38:05 AM GMT
-  Document emailed to Rami Okasha (ramiokasha@chas.org.uk) for signature
2025-06-16 - 7:38:12 AM GMT
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Signature Date: 2025-06-17 - 7:26:09 AM GMT - Time Source: server
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