

**Scottish Partnership for Palliative Care
(A Company Limited by Guarantee)**

**DIRECTORS' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

**Company No SC133003
Registered Charity No SC017979**



SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE

DIRECTORS' REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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Scottish Partnership for Palliative Care

DIRECTORS' REPORT For the year ended 31 March 2022

Members of the Council of the Scottish Partnership for Palliative Care (also known as 'SPPC' or '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 2022.

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".

ACHIEVEMENT AND PERFORMANCE

The Scale and Importance of Palliative Care

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 2021, 63,587 people died in Scotland. 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 20% of deaths in Scotland take place in care homes. By 2040 it is projected that 65,757 people in Scotland will die each year, a 16% increase on 2016. To put this rise in context, by 2040 as many people will die every year as have died during the first 12 months of the COVID-19 pandemic. It is expected that on average people will die at an older age – including a 59% increase in deaths of people aged 85+, who will account for 45% of all deaths (up from 33% in 2016).

Alongside the growth in the numbers of people dying there will be an increase in the numbers of people needing palliative care. By 2040 it is estimated that between 74% and 95% of those who die would benefit from a palliative approach. It is projected that 14-20% more people may need palliative care by 2040.

About the Scottish Partnership for Palliative Care

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 32 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, 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.

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) For the year ended 31 March 2022

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

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 local developments. These meetings are extremely 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 supported 5 groups:- Scottish Network for Acute Palliative Care; Specialist Palliative Care Group; National Charities Group; Community Palliative Care Group; The SPPC Partners Group (bringing together members of all the other groups across settings, sectors and disciplines).

UPDATE, the Partnership's electronic digest of policy, practice, research, media coverage and events, reaches the inboxes of around 3500 health and care professionals on a monthly basis.

The Omicron variant led to the cancellation of planned attempts to run a major face to face conference in the autumn and spring. Instead, a virtual poster exhibition, and Zoom presentation session showcased innovation within palliative and end of life care. All the posters were also tweeted, expanding the reach of the event.

Palliative Care in Hospitals

With project funding from Macmillan Cancer Support, the Partnership continued the second phase of the *Building on the Best* project. The project aims 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. The Scottish Network for Acute Palliative Care (SNAPC), established by the project, was a foundation of sharing learning and problems during the pandemic. During the summer of 2020 the project put out a call for applications for funding to support improvement projects. Twelve grants were awarded covering a broad range of activities aiming to improve peoples experiences in hospital towards the end of life. During the 2021-22 six of the projects were completed.

An interim evaluation of the SNAPC was conducted by Glasgow University which drew positive conclusions about the important role of the network and its value to participants.

Discussions were held to identify potential funding for the project beyond its current completion date in November 2022. As At September 2022 discussions are ongoing without alternative funding having been identified.

Promoting Public and Professional Knowledge, Awareness & Behavioral Change

During 2021-22 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.

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) For the year ended 31 March 2022

After piloting in the previous year in 2021-22 SPPC began to deliver *End of Life Aid Skills for Everyone (EASE)* online. 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. 8 courses were run during the year. Training for facilitators was developed and delivered. By the end of the period there were 20 trained facilitators equipped to deliver courses.

Community-led Action on Caring, Dying and Bereavement

Funded by Macmillan Cancer Support the *Truacanta Project* is taking a community development approach to improving people's experiences of living with serious illness, dying and bereavement. The pandemic had a major impact on the project – reducing the capacity of some of the selected communities to participate, and restricting the ways in which they could engage communities. The scope of the project was broadened and wider (virtual) support to communities across Scotland was developed through online seminars and also the more rapid development of online EASE. Some of the selected communities were able to be active during the year. The North Berwick project ran a number of community online discussion events, trained to deliver EASE courses. The group also trained up a number of Compassionate Neighbour Volunteers, and negotiated with a local social isolation project to integrate the Compassionate Neighbours' objectives into their programme, thus securing funding for a paid worker to support future progress. The Dundee Project ran a number of online Conversation Cafes where local people can get together to talk about death, dying and bereavement in a supportive space. They also ran popular information sessions with local solicitors on Wills, Power of Attorney and Care Home fees. The Highland project had an active autumn - in Cromarty they ran an event bringing together members of the youth café and older members of the community to talk about and share ideas of celebration and remembrance. Similar topics were covered in café conversation engaging many different community organisations in Kinlochleven. A virtual tea break with the Highland Senior Citizen's Network used haiku writing to explore loss and remembrance. The Ayrshire project mapped current local bereavement support available in order to identify gaps.

In May SPPC re-branded Death Awareness week and so 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. Six new films were made by SPPC – each addressing in 60 seconds a common question or concern the public might have about end of life. 26 online events took place and there was also a spike in social media and web activity. The Scotsman, Herald and Thirdforce news all carried articles.

In November the Partnership led the eighth *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. The festival was run in a way which reflected COVID sensitivities. There was engagement with a wide number of organisations who took some creative approaches to remembrance and storytelling. 32 organisations received small grants. Local events were featured in the Kirkintilloch Herald, Milngavie Herald and Southern Reporter, Church of Scotland.org.uk; clbhighland.com and fifetoday.co.uk. 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.

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) For the year ended 31 March 2022

Informing and Influencing Policy and Opinion

Over a couple of years SPPC has been capturing the views those involved in palliative care about recent achievements, remaining challenges and the future direction for the field. As a result in September SPPC was able to publish a major report [Every Story's Ending: proposals to improve people's experiences of living with serious illness, dying and bereavement in Scotland](#). The report aims to inform the future strategic development of palliative care in Scotland, and was launched at an event involving the Minister with responsibility for palliative care.

Part of the Partnership's work is to engage with policy consultations and legislative scrutiny processes. In 2020-21 SPPC submitted evidence to the Scottish Government consultations on: the COVID-19 Inquiry Terms of Reference; the National Care Service; and the Resource Spending Framework Review. SPPC also gave evidence to Scottish Parliament's Inquiry on Health Inequalities and the consultation on the proposed Assisted Dying for Terminally Ill Adults Bill. SPPC also responded to the call for views from the UK Bereavement Commission.

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 National Care Service; the future of palliative care research in Scotland; the Lancet Commission on the Value of Death, and the Scottish Hospices/HUK report on the Future of Hospice Care.

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

Future plans

Partnership's future work will be guided by [Bringing People Together](#), an organisational strategy setting out our strategic priorities up to 2023. 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.

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) For the year ended 31 March 2022

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".

During 2022-23 SPPC plans to:-

- Work to ensure that the Scottish Government's forthcoming strategy for palliative care is informed by the priorities and practical experiences of our member organisations and other stakeholders.
- Work closely with SG to develop a realistic and effective strategy, and support its implementation.
- 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.
- Evaluate the Building on the Best project which supports improvement in palliative care in hospitals, and seek funding to continue this work beyond November.
- Further expand provision of the End of Life Aid Skills for Everyone course to build informal community capacity.
- Provide measured, evidence-based input to relevant policy development processes. These will include: the new Palliative Care Strategy; new Cancer Strategy; Health & Care Strategy for Older People; Assisted Dying bill; National Care Service bill.
- Support public awareness and the development of community-led action to improve people's experiences of death, dying and bereavement, through the Truacanta Project and Good Life, Good Death, Good Grief. We will script a new public information video on anticipatory care planning, which will feature on NHS Inform.
- Develop, publish and 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, including creating opportunities to mark bereavement as a result of COVID-19 and the role of communities in providing informal support through loss.

FINANCIAL REVIEW

The Partnership recorded a net surplus for the year of £140,157 (2021: a deficit of £43,329). Income of £574,053 (2021: £447,308), which consists of £428,319 (2021: £338,826) of unrestricted income and £145,734 (2021: £108,482) of restricted income was generated mainly from grant funding and member subscriptions. Council gratefully records its appreciation to the Scottish Government Health Directorates, Macmillan Cancer Support and Marie Curie for grants received for core costs. Employment costs of £332,071 (2021: £335,473) formed the most significant element of expenditure, which consists of £286,606 (2021: £242,368) of unrestricted and £147,290 (2021: £93,105) of restricted expenditure.

Total net assets at 31 March 2022 were £493,181 (2021: £353,024) consisting of unrestricted funds of £479,958 (2021: £338,905) and restricted funds of £13,223 (2021: £14,119).

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.

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) **For the year ended 31 March 2022**

A full financial statement in the form of the Independent Auditor's report and financial statements follows on pages 14 to 23 below.

Reserves Policy

The Members of the Council have reviewed the Scottish Partnership for Palliative Care's need for reserves and have agreed to set aside as a minimum reserve 50% of the approved annual budget (normally excluding planned expenditure against restricted funds) 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 2022 needed to be £241,297 to equal the level stipulated by this policy, and this has been met. The reserves policy was reviewed in March 2022.

Investment Policy

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

PRINCIPAL RISKS AND UNCERTAINTIES

Risk management

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

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 2022 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.

Scottish Partnership for Palliative Care

DIRECTORS' REPORT (cont'd) For the year ended 31 March 2022

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 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

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

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

DIRECTORS' REPORT (cont'd) For the year ended 31 March 2022

REFERENCE AND ADMINISTRATIVE DETAILS

Council Members

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

Dr Pat Carragher	<i>Elected by:</i> SCYPPEX
Dr Scott Davidson (Completed term of office 30 September 2021)	<i>West Regional Group</i>
Dr Annabel Howell (Completed term of office 2 May 2022)	<i>Specialist Palliative Care Group</i>
Trisha Hatt (Completed term of office 31 March 2022)	<i>West Regional Group (Co-opted)</i>
Catriona Ross (appointed 10 March 2022)	Local Statutory West Region
Gail Allan (appointed 14 June 2021)	Local Statutory North Region
Annabel Howell (Chairman) (Completed term 2 May 2022)	Co-opted
Rami Okasha (appointed 1 March 2022)	Co-opted
Jackie Smart (appointed October 2021)	Hospices
Jacqueline Stone (Completed term October 2021)	Hospices
Prof Bridget Johnston	Local Statutory West Region
Dr Donald Macaskill	Co-opted
Sandra Campbell (Completed term of office February 2022)	Local Statutory West Region
Deans Buchanan (appointed May 2022)	Co-opted
Trisha Hatt (Completed term May 2021)	Co-opted
Nicky Connor	Co-opted
Gail Allan (appointed 14 June 2021)	Local Statutory North Region
Jacqueline Macrae	Local Statutory South East Region
Rebecca Chaddock	Academic and Professional
Dr Sarah Peterson	Co-opted
Maureen O'Neill	Third Sector/Social Enterprise

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
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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 2022

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 (FRS 102);
- 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

Rami Okasha
Rami Okasha
Chairman

Date: 10 November 2022

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 2022 which comprise the Statement of Financial Activities (including income and expenditure account), 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 2022, 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

In auditing the financial statements, we have concluded that the trustee's use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

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.

Scottish Partnership for Palliative Care



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

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, 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.

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

Scottish Partnership for Palliative Care
**INDEPENDENT AUDITOR'S REPORT TO THE COUNCIL MEMBERS
AND MEMBERS OF SCOTTISH PARTNERSHIP FOR PALLIATIVE CARE (continued)**

We gained an understanding of the legal and regulatory framework applicable to the company and the industry in which it operates and considered the risk of acts by the company which were contrary to applicable laws and regulations, including fraud. These included but were not limited to the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

Our audit procedures were designed to respond to risks of material misstatement in the accounts, recognising that the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, misrepresentations or through collusion.

We focused on laws and regulations that could give rise to a material misstatement in the company's accounts. Our tests included, but were not limited to:

- agreement of the financial statement disclosures to underlying supporting documentation;
- enquiries of Management and the Council members;
- review of minutes of Council Meetings throughout the period;
- review of legal correspondence or invoices, and
- obtaining an understanding of the control environment in monitoring compliance with laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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 R Beveridge

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

Date: 14 November 2022

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 (including Income and Expenditure Account) For the year ended 31 March 2022

	Note	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Income and endowments from:					
Donations and legacies	3	64,271	-	64,271	2,500
Charitable activities	4	363,977	145,734	509,711	443,371
Other trading activities	5	-	-	-	-
Investments	6	71	-	71	1,437
Total income		428,319	145,734	574,053	447,308
Expenditure on:					
Raising funds	7	-	-	-	-
Charitable activities	7	286,606	147,290	433,896	403,979
Total expenditure		286,606	147,290	433,896	403,979
Net income/(expenditure)		141,713	(1,556)	140,157	43,329
Transfers between funds		(660)	660	-	-
Net movement in funds for the year		141,053	(896)	140,157	43,329
Reconciliation of funds:					
Total funds brought forward		338,905	14,119	353,024	309,695
Total funds carried forward		479,958	13,223	493,181	353,024

All activities related to continuing operations.

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

The notes on pages 16 to 23 form part of these financial statements.

Scottish Partnership for Palliative Care

BALANCE SHEET As at 31 March 2022

	Note	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	11		-		-
Current assets					
Debtors	12	203,028		64,619	
Cash at bank and in hand		312,727		325,230	
		-----		-----	
		515,755		389,849	
Creditors: Amounts falling due within one year	13	(22,574)		(36,825)	
		-----		-----	
Net current assets			493,181		353,024
			-----		-----
Total net assets	15		493,181		353,024
			=====		=====
Funds					
Restricted funds	14		13,223		14,119
Unrestricted funds	14		479,958		338,905
			-----		-----
			493,181		353,024
			=====		=====

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 10 November 2022 and signed on their behalf by:

Rami Okasha

Rami Okasha Chairman

Company No. SC133003

The notes on pages 16 to 23 form part of these financial statements.

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS For the year ended 31 March 2022

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) (second edition – October 2019) - (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, having taken into account the impact of COVID-19, 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 2022

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

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 contributes to 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 2022

3. DONATIONS AND LEGACIES	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Donations and legacies	64,271 =====	- =====	64,271 =====	2,500 =====

4. CHARITABLE ACTIVITIES	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Scottish Government Commitment 6	41,415	-	41,415	50,654
Scottish Government Health Directorates Core	192,000	-	192,000	152,000
Macmillan Cancer Support	20,000	145,234	165,234	126,982
Marie Curie	14,000	-	14,000	14,000
Subscriptions	90,641	-	90,641	87,740
Covid-19 Grant	-	-	-	10,000
JRS Income	-	-	-	1,500
Other income	5,421	500	5,921	495
Total	363,977 =====	145,734 =====	509,711 =====	443,371 =====

5. OTHER TRADING ACTIVITIES	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Annual conferences – fee income	- =====	- =====	- =====	- =====

6. INVESTMENT INCOME	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Bank interest	71 =====	- =====	71 =====	1,437 =====

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd) For the year ended 31 March 2022

7. RESOURCES EXPENDED	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Total 2022 £	Total 2021 £
Costs of raising funds				
Annual conference	-	-	-	-
Charitable Activities				
Staff costs (note 9)	223,823	108,248	332,071	335,473
Rent	26,445	-	26,445	27,019
Insurance	1,292	-	1,292	474
Maintenance and repairs	5,489	-	5,489	1,784
Stationery and supplies	2,012	398	2,410	3,689
Printing and publications	651	623	1,274	1,799
Postage	106	-	106	50
Telephone	241	10	251	817
Travel and meeting expenses	4,798	134	4,932	2,028
Audio Visual	5,544	-	5,544	-
Project Costs – Admin	-	11,000	11,000	-
Membership subscriptions	624	-	624	560
Training and development	2,400	7,453	9,853	15,283
Legal and professional fees	-	-	-	35
Website	508	-	508	1,092
GLGDGG grant	200	1,800	2,000	7,348
TAF Grant	6,990	-	6,990	-
BOTB QI Grant	-	17,624	17,624	-
Miscellaneous	1,284	-	1,284	-
Bad debt write-offs	-	-	-	2,928
	-----	-----	-----	-----
	282,406	147,290	429,696	400,379
	-----	-----	-----	-----
Governance costs				
Audit fees	4,200	-	4,200	3,600
	-----	-----	-----	-----
Total	286,606	147,290	433,896	403,979
	-----	-----	-----	-----
Total resources expended	286,606	147,290	433,896	403,979
	=====	=====	=====	=====
8. NET INCOME			2022	2021
			£	£
Rent payable in respect of operating lease – land and building			26,445	27,019
			=====	=====

Scottish Partnership for Palliative Care**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)**
For the year ended 31 March 2022**9. STAFF COSTS AND NUMBERS**

	2022	2021
	£	£
Salaries	279,908	282,898
Employers national insurance	25,780	25,907
Employers pension contributions	26,383	26,668
	-----	-----
	332,071	335,473
	=====	=====

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

	2022	2021
	No.	No.
Senior management	1	1
Project staff	6	6
	-----	-----
	7	7
	=====	=====

The number of employees who received total employee benefits (excluding employer pension costs) of more than £60,000 is as follows:

	2022	2021
	No.	No.
£70,001 - £80,000	1	1
	=====	=====

10. 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 (2021: £Nil).

The total amount of employee benefits received by key management personnel is £81,234 (2021: £79,712). 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.

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd) For the year ended 31 March 2022

11. TANGIBLE FIXED ASSETS

	Office equipment £
Cost	
At 1 April 2021	15,540
Disposals	-

At 31 March 2022	15,540

Depreciation	
At 1 April 2021	15,540
Charge for the year	-

At 31 March 2022	15,540

Net book value	
At 31 March 2022	-
	=====
At 31 March 2021	-
	=====

12. DEBTORS

	2022 £	2021 £
Debtors	193,477	59,724
Prepayments	9,551	4,895
	-----	-----
	203,028	64,619
	=====	=====

13. CREDITORS – AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Accruals and other creditors	8,035	8,630
Trade creditors	6,131	1,071
Tax and social security	8,408	4,140
Deferred income	-	22,984
	-----	-----
	22,574	36,825
	=====	=====

14. FUNDS

	Brought Forward £	Incoming Resources £	Resources expended £	Transfers £	Carried Forward £
Restricted					
Macmillan Cancer Support - BotB	14,778	88,019	(89,754)	-	13,223
Macmillan Cancer Support - Truacanta	(659)	57,715	(57,716)	660	-
	-----	-----	-----	-----	-----
	14,119	145,734	(147,290)	-	13,223
Unrestricted					
	338,905	428,319	(286,606)	(660)	479,958
	-----	-----	-----	-----	-----
	353,024	574,053	(433,896)	-	493,181
	=====	=====	=====	=====	=====

Scottish Partnership for Palliative Care

NOTES TO THE FINANCIAL STATEMENTS (Cont'd) For the year ended 31 March 2022

14. FUNDS (CONT'D)

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.

Comparative- 2021

	Brought Forward £	Incoming Resources £	Resources expended £	Transfers £	Carried Forward £
Restricted					
Macmillan Cancer Support - BotB	10,553	62,113	(57,888)	-	14,778
Macmillan Cancer Support - Truacanta	-	46,369	(47,028)	-	(659)
Scottish Government Commitment 6	6,615	-	-	(6,615)	-
Corra Foundation	4,000	-	(4,000)	-	-
	-----	-----	-----	-----	-----
	21,168	108,482	(108,916)	(6,615)	14,119
Unrestricted	288,527	338,826	(295,063)	6,615	338,905
	-----	-----	-----	-----	-----
	309,695	447,308	(403,979)	-	353,024
	=====	=====	=====	=====	=====

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted £	Restricted £	Total £
Fixed assets	-	-	-
Current assets	502,532	13,223	515,755
Current liabilities	(22,574)	-	(22,574)
	-----	-----	-----
Net assets at 31 March 2022	479,958	13,223	493,181
	=====	=====	=====

Comparative- 2021

	Unrestricted £	Restricted £	Total £
Fixed assets	-	-	-
Current assets	375,730	14,119	389,849
Current liabilities	(36,825)	-	(36,825)
	-----	-----	-----
Net assets at 31 March 2021	338,905	14,119	353,024
	=====	=====	=====

Scottish Partnership for Palliative Care**NOTES TO THE FINANCIAL STATEMENTS (Cont'd)**
For the year ended 31 March 2022**16. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted Funds 2021 £	Restricted Funds 2021 £	Total 2021 £
Income and endowments from:			
Donations and legacies	2,500	-	2,500
Charitable activities	334,889	108,482	443,371
Other trading activities	-	-	-
Investments	1,437	-	1,437
	-----	-----	-----
Total income	338,826	108,482	447,308
	-----	-----	-----
Expenditure on:			
Raising funds	-	-	-
Charitable activities	295,063	108,916	403,979
	-----	-----	-----
Total expenditure	295,063	108,916	403,979
	-----	-----	-----
Net income/(expenditure)	43,763	(434)	43,329
Transfers between funds	6,615	(6,615)	-
	-----	-----	-----
Net movement in funds for the year	50,378	(7,049)	43,329
	-----	-----	-----
Reconciliation of funds:			
Total funds brought forward	288,527	21,168	309,695
	-----	-----	-----
Total funds carried forward	338,905	14,119	353,024
	=====	=====	=====

17. LEASE COMMITMENTS

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

	Land and Buildings	
	2022	2021
	£	£
Not later than one year	15,867	32,131
Later than one year and not later than five years	-	15,867
	-----	-----
	15,867	47,998
	=====	=====

18. COMPANY STATUS

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